

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2019)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2019)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



# **FERC FINANCIAL REPORT**

## **FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

**Exact Legal Name of Respondent (Company)**

Sierra Pacific Power Company d/b/a NV Energy

**Year/Period of Report**

**End of** 2018/Q1

**FERC FORM NO. 1/3-Q:  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

| IDENTIFICATION  |  |  |
|---|--|--|
| 01 Exact Legal Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy                                     |  | 02 Year/Period of Report<br>End of 2018/Q1                 |
| 03 Previous Name and Date of Change (if name changed during year)<br>Sierra Pacific Power Company d/b/a NV Energy / / |  |  |
| 04 Address of Principal Office at End of Period (Street, City, State, Zip Code)<br>6100 Neil Rd, Reno, NV 89511       |  |  |
| 05 Name of Contact Person<br>Danielle Lewis   |  | 06 Title of Contact Person<br>Mgr, External Financial Rptg |
| 07 Address of Contact Person (Street, City, State, Zip Code)<br>6100 Neil Rd, Reno, NV 89511                          |  |  |
| 08 Telephone of Contact Person, Including Area Code<br>(775) 834-4976   | 09 This Report Is<br>(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr)<br>/ /                      |

**QUARTERLY CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

|  |   |  |
|--|---|--|
| 01 Name<br>/s/ E. Kevin Bethel   | 03 Signature<br><br>/s/ E. Kevin Bethel | 04 Date Signed<br>(Mo, Da, Yr)<br>05/30/2018 |
| 02 Title<br>Sr VP and Chief Financial Officer  |   |  |
| Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction. |   |  |

| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy   |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|--|---|----------------|---------------------------------------|---|
| LIST OF SCHEDULES (Electric Utility)   |  |   |                |                                       |   |
| Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA". |  |   |                |                                       |   |
| Line No.   | Title of Schedule<br>(a)   | Reference Page No.<br>(b)   | Remarks<br>(c) |                                       |   |
| 1  | Important Changes During the Quarter                                   | 108-109   |                |                                       |   |
| 2  | Comparative Balance Sheet  | 110-113   |                |                                       |   |
| 3  | Statement of Income for the Quarter                                    | 114-117   |                |                                       |   |
| 4  | Statement of Retained Earnings for the Quarter                         | 118-119   |                |                                       |   |
| 5  | Statement of Cash Flows  | 120-121   |                |                                       |   |
| 6  | Notes to Financial Statements  | 122-123   |                |                                       |   |
| 7  | Statement of Accum Comp Income, Comp Income, and Hedging Activities    | 122 (a)(b)  |                |                                       |   |
| 8  | Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep | 200-201   |                |                                       |   |
| 9  | Electric Plant In Service and Accum Provision For Depr by Function     | 208   |                |                                       |   |
| 10   | Transmission Service and Generation Interconnection Study Costs        | 231   |                |                                       |   |
| 11   | Other Regulatory Assets  | 232   |                |                                       |   |
| 12   | Other Regulatory Liabilities   | 278   |                |                                       |   |
| 13   | Elec Operating Revenues (Individual Schedule Lines 300-301)            | 300-301   |                |                                       |   |
| 14   | Regional Transmission Service Revenues (Account 457.1)                 | 302   | None           |                                       |   |
| 15   | Electric Prod, Other Power Supply Exp, Trans and Distrib Exp           | 324a-324b   |                |                                       |   |
| 16   | Electric Customer Accts, Service, Sales, Admin and General Expenses    | 325   |                |                                       |   |
| 17   | Transmission of Electricity for Others                                 | 328-330   |                |                                       |   |
| 18   | Transmission of Electricity by ISO/RTOs                                | 331   | NA             |                                       |   |
| 19   | Transmission of Electricity by Others                                  | 332   |                |                                       |   |
| 20   | Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except A | 338   |                |                                       |   |
| 21   | Amounts Included in ISO/RTO Settlement Statements                      | 397   | None           |                                       |   |
| 22   | Monthly Peak Loads and Energy Output                                   | 399   |                |                                       |   |
| 23   | Monthly Transmission System Peak Load                                  | 400   |                |                                       |   |
| 24   | Monthly ISO/RTO Transmission System Peak Load                          | 400a  | NA             |                                       |   |
|  |  |   |                |                                       |   |

|   |   |                       |   |
|---|---|-----------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|---|---|-----------------------|---|

**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.

|   |   |                                       |                       |
|---|---|---------------------------------------|-----------------------|
| Name of Respondent                                    | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy          |   |                                       | 2018/Q1               |
| IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued) |   |                                       |                       |

1. None.
2. None.
3. None.
4. None.
5. None.
6. Refer to pages 122-123, Note 6 of Notes to Financial Statements in this FERC Form 3-Q for information regarding financial proceedings affecting Sierra Pacific Power Company.
7. None.
8. None.
9. Refer to pages 122-123, Note 10 of Notes to Financial Statements in this FERC Form 3-Q for information regarding legal proceedings affecting Sierra Pacific Power Company.
10. On January 1, 2018 Sierra Pacific Power Company adopted Accounting Standards Update (ASU) No. 2017-07 which resulted in a change in the presentation of pension and other post-retirement costs for reporting under generally accepted accounting principles (GAAP). The amendments in this ASU require that an employer report the service cost component of pension and postretirement benefits other than pensions (PBOP) costs with other compensation costs arising from services rendered by employees during the period. Additionally, based on this ASU, these costs generally fall under a subtotal of income from operations for GAAP financial reporting. The other components of pension and PBOP costs are required to be presented in the income statement separately from the service cost component and outside a subtotal of income from operations. The amendments in this ASU also allow only the service cost component to be eligible for capitalization when all of the other normal criteria for capitalization under GAAP are met.  
  
In accordance with ASU No. 2017-07, and as allowed by the Commission pursuant to Docket No. AI18-1-000, Sierra Pacific Power Company changed its capitalization practices beginning January 1, 2018 to include only the service cost components of pension and other post-retirement expense to be eligible for capitalization, and exclude non-service cost components from costs eligible for capitalization. The impact of this change was not considered material.
11. NA.
12. NA.
13. Effective January 5, 2018, John C. Owens, Vice President of Gas Delivery, retired his position as a director and employee.  
  
Effective February 1, 2018, Kevin C. Geraghty was named Senior Vice President, Operations.  
  
Effective February 5, 2018, Douglas A. Cannon was named President with Paul J. Caudill continuing to serve as Chief Executive Officer.  
  
Effective February 9, 2018, Brandon Barkhuff was named Vice President General Counsel, Corporate Secretary and Chief Compliance Officer.
14. NA.

|  |  |                                |                       |
|--|--|--------------------------------|-----------------------|
| Name of Respondent                           | This Report Is:  | Date of Report<br>(Mo, Da, Yr) | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | //                             | End of 2018/Q1        |

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

| Line No.  | Title of Account<br>(a)   | Ref.<br>Page No.<br>(b) | Current Year<br>End of Quarter/Year<br>Balance<br>(c) | Prior Year<br>End Balance<br>12/31<br>(d) |
|-----------|---|-------------------------|---|---|
| <b>1</b>  | <b>UTILITY PLANT</b>  |                         |   |   |
| 2         | Utility Plant (101-106, 114)                                      | 200-201                 | 4,277,163,801   | 4,260,321,927                             |
| 3         | Construction Work in Progress (107)                               | 200-201                 | 141,731,912   | 132,487,319                               |
| 4         | TOTAL Utility Plant (Enter Total of lines 2 and 3)                |                         | 4,418,895,713   | 4,392,809,246                             |
| 5         | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)   | 200-201                 | 1,727,932,403   | 1,710,976,466                             |
| 6         | Net Utility Plant (Enter Total of line 4 less 5)                  |                         | 2,690,963,310   | 2,681,832,780                             |
| 7         | Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1) | 202-203                 | 0   | 0   |
| 8         | Nuclear Fuel Materials and Assemblies-Stock Account (120.2)       |                         | 0   | 0   |
| 9         | Nuclear Fuel Assemblies in Reactor (120.3)                        |                         | 0   | 0   |
| 10        | Spent Nuclear Fuel (120.4)  |                         | 0   | 0   |
| 11        | Nuclear Fuel Under Capital Leases (120.6)                         |                         | 0   | 0   |
| 12        | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)   | 202-203                 | 0   | 0   |
| 13        | Net Nuclear Fuel (Enter Total of lines 7-11 less 12)              |                         | 0   | 0   |
| 14        | Net Utility Plant (Enter Total of lines 6 and 13)                 |                         | 2,690,963,310   | 2,681,832,780                             |
| 15        | Utility Plant Adjustments (116)                                   |                         | -141,048  | -141,048                                  |
| 16        | Gas Stored Underground - Noncurrent (117)                         |                         | 0   | 0   |
| <b>17</b> | <b>OTHER PROPERTY AND INVESTMENTS</b>                             |                         |   |   |
| 18        | Nonutility Property (121)   |                         | 7,344,285   | 6,941,532                                 |
| 19        | (Less) Accum. Prov. for Depr. and Amort. (122)                    |                         | 2,195,290   | 2,173,747                                 |
| 20        | Investments in Associated Companies (123)                         |                         | 0   | 0   |
| 21        | Investment in Subsidiary Companies (123.1)                        | 224-225                 | 0   | 0   |
| 22        | (For Cost of Account 123.1, See Footnote Page 224, line 42)       |                         |   |   |
| 23        | Noncurrent Portion of Allowances                                  | 228-229                 | 0   | 0   |
| 24        | Other Investments (124)   |                         | 5,965,990   | 6,029,304                                 |
| 25        | Sinking Funds (125)   |                         | 0   | 0   |
| 26        | Depreciation Fund (126)   |                         | 0   | 0   |
| 27        | Amortization Fund - Federal (127)                                 |                         | 0   | 0   |
| 28        | Other Special Funds (128)   |                         | 5,406,045   | 4,300,790                                 |
| 29        | Special Funds (Non Major Only) (129)                              |                         | 0   | 0   |
| 30        | Long-Term Portion of Derivative Assets (175)                      |                         | 11,406  | 0   |
| 31        | Long-Term Portion of Derivative Assets - Hedges (176)             |                         | 0   | 0   |
| 32        | TOTAL Other Property and Investments (Lines 18-21 and 23-31)      |                         | 16,532,436  | 15,097,879                                |
| <b>33</b> | <b>CURRENT AND ACCRUED ASSETS</b>                                 |                         |   |   |
| 34        | Cash and Working Funds (Non-major Only) (130)                     |                         | 0   | 0   |
| 35        | Cash (131)  |                         | 2,326,013   | 2,642,273                                 |
| 36        | Special Deposits (132-134)  |                         | 6,005,315   | 6,038,287                                 |
| 37        | Working Fund (135)  |                         | 0   | 0   |
| 38        | Temporary Cash Investments (136)                                  |                         | 30,139,476  | 1,053,079                                 |
| 39        | Notes Receivable (141)  |                         | 0   | 0   |
| 40        | Customer Accounts Receivable (142)                                |                         | 41,985,393  | 41,775,296                                |
| 41        | Other Accounts Receivable (143)                                   |                         | 8,935,151   | 10,002,217                                |
| 42        | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144)          |                         | 1,628,946   | 1,638,258                                 |
| 43        | Notes Receivable from Associated Companies (145)                  |                         | 0   | 0   |
| 44        | Accounts Receivable from Assoc. Companies (146)                   |                         | 549,511   | 245,542                                   |
| 45        | Fuel Stock (151)  | 227                     | 5,692,173   | 5,566,443                                 |
| 46        | Fuel Stock Expenses Undistributed (152)                           | 227                     | 0   | 0   |
| 47        | Residuals (Elec) and Extracted Products (153)                     | 227                     | 0   | 0   |
| 48        | Plant Materials and Operating Supplies (154)                      | 227                     | 41,225,306  | 41,918,829                                |
| 49        | Merchandise (155)   | 227                     | 0   | 0   |
| 50        | Other Materials and Supplies (156)                                | 227                     | 0   | 0   |
| 51        | Nuclear Materials Held for Sale (157)                             | 202-203/227             | 0   | 0   |
| 52        | Allowances (158.1 and 158.2)                                      | 228-229                 | 0   | 0   |
|           |   |                         |   |   |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
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|--|---|---------------------------------------|---|

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**(Continued)

| Line No. | Title of Account<br>(a)   | Ref.<br>Page No.<br>(b) | Current Year<br>End of Quarter/Year<br>Balance<br>(c) | Prior Year<br>End Balance<br>12/31<br>(d) |
|----------|---|-------------------------|---|---|
| 53       | (Less) Noncurrent Portion of Allowances                                 |                         | 0   | 0   |
| 54       | Stores Expense Undistributed (163)                                      | 227                     | 449,691   | 228,449                                   |
| 55       | Gas Stored Underground - Current (164.1)                                |                         | 0   | 0   |
| 56       | Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)      |                         | 819,913   | 859,255                                   |
| 57       | Prepayments (165)   |                         | 12,877,271  | 6,238,597                                 |
| 58       | Advances for Gas (166-167)  |                         | 0   | 0   |
| 59       | Interest and Dividends Receivable (171)                                 |                         | 0   | 0   |
| 60       | Rents Receivable (172)  |                         | 0   | 0   |
| 61       | Accrued Utility Revenues (173)  |                         | 56,670,465  | 61,644,222                                |
| 62       | Miscellaneous Current and Accrued Assets (174)                          |                         | 0   | 0   |
| 63       | Derivative Instrument Assets (175)                                      |                         | 133,190   | 55,636                                    |
| 64       | (Less) Long-Term Portion of Derivative Instrument Assets (175)          |                         | 11,406  | 0   |
| 65       | Derivative Instrument Assets - Hedges (176)                             |                         | 0   | 0   |
| 66       | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176) |                         | 0   | 0   |
| 67       | Total Current and Accrued Assets (Lines 34 through 66)                  |                         | 206,168,516   | 176,629,867                               |
| 68       | <b>DEFERRED DEBITS</b>  |                         |   |   |
| 69       | Unamortized Debt Expenses (181)   |                         | 9,273,621   | 9,555,702                                 |
| 70       | Extraordinary Property Losses (182.1)                                   | 230a                    | 0   | 0   |
| 71       | Unrecovered Plant and Regulatory Study Costs (182.2)                    | 230b                    | 0   | 0   |
| 72       | Other Regulatory Assets (182.3)   | 232                     | 175,545,995   | 189,275,364                               |
| 73       | Prelim. Survey and Investigation Charges (Electric) (183)               |                         | 381,186   | 18,400                                    |
| 74       | Preliminary Natural Gas Survey and Investigation Charges 183.1)         |                         | 0   | 0   |
| 75       | Other Preliminary Survey and Investigation Charges (183.2)              |                         | 0   | 0   |
| 76       | Clearing Accounts (184)   |                         | 1,431,548   | 235,202                                   |
| 77       | Temporary Facilities (185)  |                         | 0   | 0   |
| 78       | Miscellaneous Deferred Debits (186)                                     | 233                     | 122,794,790   | 123,408,867                               |
| 79       | Def. Losses from Disposition of Utility Plt. (187)                      |                         | 0   | 0   |
| 80       | Research, Devel. and Demonstration Expend. (188)                        | 352-353                 | 0   | 0   |
| 81       | Unamortized Loss on Reaquired Debt (189)                                |                         | 20,259,835  | 20,694,523                                |
| 82       | Accumulated Deferred Income Taxes (190)                                 | 234                     | 330,156,923   | 344,910,635                               |
| 83       | Unrecovered Purchased Gas Costs (191)                                   |                         | -8,705,079  | -7,559,814                                |
| 84       | Total Deferred Debits (lines 69 through 83)                             |                         | 651,138,819   | 680,538,879                               |
| 85       | TOTAL ASSETS (lines 14-16, 32, 67, and 84)                              |                         | 3,564,662,033   | 3,553,958,357                             |

|  |  |                                |                       |
|--|--|--------------------------------|-----------------------|
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| Sierra Pacific Power Company d/b/a NV Energy | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | / /                            | end of 2018/Q1        |

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

| Line No. | Title of Account<br>(a)   | Ref.<br>Page No.<br>(b) | Current Year<br>End of Quarter/Year<br>Balance<br>(c) | Prior Year<br>End Balance<br>12/31<br>(d) |
|----------|---|-------------------------|---|---|
| 1        | PROPRIETARY CAPITAL   |                         |   |   |
| 2        | Common Stock Issued (201)                                       | 250-251                 | 3,750   | 3,750                                     |
| 3        | Preferred Stock Issued (204)                                    | 250-251                 | 0   | 0   |
| 4        | Capital Stock Subscribed (202, 205)                             |                         | 0   | 0   |
| 5        | Stock Liability for Conversion (203, 206)                       |                         | 0   | 0   |
| 6        | Premium on Capital Stock (207)                                  |                         | 190,491,023   | 190,491,023                               |
| 7        | Other Paid-In Capital (208-211)                                 | 253                     | 920,771,103   | 920,771,103                               |
| 8        | Installments Received on Capital Stock (212)                    | 252                     | 0   | 0   |
| 9        | (Less) Discount on Capital Stock (213)                          | 254                     | 0   | 0   |
| 10       | (Less) Capital Stock Expense (214)                              | 254b                    | 0   | 0   |
| 11       | Retained Earnings (215, 215.1, 216)                             | 118-119                 | 94,945,707  | 61,331,894                                |
| 12       | Unappropriated Undistributed Subsidiary Earnings (216.1)        | 118-119                 | 0   | 0   |
| 13       | (Less) Reaquired Capital Stock (217)                            | 250-251                 | 0   | 0   |
| 14       | Noncorporate Proprietorship (Non-major only) (218)              |                         | 0   | 0   |
| 15       | Accumulated Other Comprehensive Income (219)                    | 122(a)(b)               | -683,812  | -704,685                                  |
| 16       | Total Proprietary Capital (lines 2 through 15)                  |                         | 1,205,527,771   | 1,171,893,085                             |
| 17       | LONG-TERM DEBT  |                         |   |   |
| 18       | Bonds (221)   | 256-257                 | 343,680,000   | 343,680,000                               |
| 19       | (Less) Reaquired Bonds (222)                                    | 256-257                 | 124,750,000   | 124,750,000                               |
| 20       | Advances from Associated Companies (223)                        | 256-257                 | 0   | 0   |
| 21       | Other Long-Term Debt (224)                                      | 256-257                 | 901,742,000   | 901,742,000                               |
| 22       | Unamortized Premium on Long-Term Debt (225)                     |                         | 8,780,028   | 9,043,225                                 |
| 23       | (Less) Unamortized Discount on Long-Term Debt-Debit (226)       |                         | 1,146,880   | 1,185,967                                 |
| 24       | Total Long-Term Debt (lines 18 through 23)                      |                         | 1,128,305,148   | 1,128,529,258                             |
| 25       | OTHER NONCURRENT LIABILITIES                                    |                         |   |   |
| 26       | Obligations Under Capital Leases - Noncurrent (227)             |                         | 31,706,149  | 32,105,446                                |
| 27       | Accumulated Provision for Property Insurance (228.1)            |                         | 0   | 0   |
| 28       | Accumulated Provision for Injuries and Damages (228.2)          |                         | 3,165,635   | 3,147,366                                 |
| 29       | Accumulated Provision for Pensions and Benefits (228.3)         |                         | 36,509,562  | 38,738,757                                |
| 30       | Accumulated Miscellaneous Operating Provisions (228.4)          |                         | 0   | 0   |
| 31       | Accumulated Provision for Rate Refunds (229)                    |                         | 80,609  | -3,776                                    |
| 32       | Long-Term Portion of Derivative Instrument Liabilities          |                         | 147,824   | 111,339                                   |
| 33       | Long-Term Portion of Derivative Instrument Liabilities - Hedges |                         | 0   | 0   |
| 34       | Asset Retirement Obligations (230)                              |                         | 10,178,856  | 10,066,690                                |
| 35       | Total Other Noncurrent Liabilities (lines 26 through 34)        |                         | 81,788,635  | 84,165,822                                |
| 36       | CURRENT AND ACCRUED LIABILITIES                                 |                         |   |   |
| 37       | Notes Payable (231)   |                         | 0   | 0   |
| 38       | Accounts Payable (232)  |                         | 53,058,414  | 60,877,959                                |
| 39       | Notes Payable to Associated Companies (233)                     |                         | 0   | 0   |
| 40       | Accounts Payable to Associated Companies (234)                  |                         | 24,447,131  | 31,522,931                                |
| 41       | Customer Deposits (235)   |                         | 16,894,148  | 15,378,422                                |
| 42       | Taxes Accrued (236)   | 262-263                 | 3,723,016   | 2,710,030                                 |
| 43       | Interest Accrued (237)  |                         | 10,735,391  | 13,771,069                                |
| 44       | Dividends Declared (238)  |                         | 0   | 0   |
| 45       | Matured Long-Term Debt (239)                                    |                         | 0   | 0   |
|          |   |                         |   |   |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(mo, da, yr)<br>/ / | Year/Period of Report<br>end of 2018/Q1 |
|--|---|---------------------------------------|---|

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (continued)

| Line No. | Title of Account<br>(a)  | Ref.<br>Page No.<br>(b) | Current Year<br>End of Quarter/Year<br>Balance<br>(c) | Prior Year<br>End Balance<br>12/31<br>(d) |
|----------|--|-------------------------|---|---|
| 46       | Matured Interest (240)   |                         | 0   | 0   |
| 47       | Tax Collections Payable (241)  |                         | 9,264,971   | 8,022,183                                 |
| 48       | Miscellaneous Current and Accrued Liabilities (242)                    |                         | 10,867,490  | 10,147,215                                |
| 49       | Obligations Under Capital Leases-Current (243)                         |                         | 1,800,625   | 1,769,067                                 |
| 50       | Derivative Instrument Liabilities (244)                                |                         | 1,731,311   | 397,468                                   |
| 51       | (Less) Long-Term Portion of Derivative Instrument Liabilities          |                         | 147,824   | 111,339                                   |
| 52       | Derivative Instrument Liabilities - Hedges (245)                       |                         | 0   | 0   |
| 53       | (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges   |                         | 0   | 0   |
| 54       | Total Current and Accrued Liabilities (lines 37 through 53)            |                         | 132,374,673   | 144,485,005                               |
| 55       | DEFERRED CREDITS   |                         |   |   |
| 56       | Customer Advances for Construction (252)                               |                         | 24,505,700  | 23,743,133                                |
| 57       | Accumulated Deferred Investment Tax Credits (255)                      | 266-267                 | 3,080,818   | 3,294,687                                 |
| 58       | Deferred Gains from Disposition of Utility Plant (256)                 |                         | 0   | 0   |
| 59       | Other Deferred Credits (253)   | 269                     | 32,611,370  | 35,663,282                                |
| 60       | Other Regulatory Liabilities (254)                                     | 278                     | 287,902,199   | 287,309,691                               |
| 61       | Unamortized Gain on Reaquired Debt (257)                               |                         | 144,185   | 146,237                                   |
| 62       | Accum. Deferred Income Taxes-Accel. Amort.(281)                        | 272-277                 | 0   | 0   |
| 63       | Accum. Deferred Income Taxes-Other Property (282)                      |                         | 610,807,550   | 613,256,556                               |
| 64       | Accum. Deferred Income Taxes-Other (283)                               |                         | 57,613,984  | 61,471,601                                |
| 65       | Total Deferred Credits (lines 56 through 64)                           |                         | 1,016,665,806   | 1,024,885,187                             |
| 66       | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) |                         | 3,564,662,033   | 3,553,958,357                             |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**STATEMENT OF INCOME**

**Quarterly**

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

**Annual or Quarterly if applicable**

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

| Line No. | Title of Account<br>(a)  | (Ref.)<br>Page No.<br>(b) | Total<br>Current Year to<br>Date Balance for<br>Quarter/Year<br>(c) | Total<br>Prior Year to<br>Date Balance for<br>Quarter/Year<br>(d) | Current 3 Months<br>Ended<br>Quarterly Only<br>No 4th Quarter<br>(e) | Prior 3 Months<br>Ended<br>Quarterly Only<br>No 4th Quarter<br>(f) |
|----------|--|---------------------------|---|---|--|--|
| 1        | UTILITY OPERATING INCOME   |                           |   |   |  |  |
| 2        | Operating Revenues (400)   | 300-301                   | 230,276,551   | 195,187,692   | 230,276,551  | 195,187,692  |
| 3        | Operating Expenses   |                           |   |   |  |  |
| 4        | Operation Expenses (401)   | 320-323                   | 137,837,709   | 105,099,676   | 137,837,709  | 105,099,676  |
| 5        | Maintenance Expenses (402)   | 320-323                   | 5,654,433   | 7,701,423   | 5,654,433  | 7,701,423  |
| 6        | Depreciation Expense (403)   | 336-337                   | 28,835,139  | 26,595,324  | 28,835,139   | 26,595,324   |
| 7        | Depreciation Expense for Asset Retirement Costs (403.1)                | 336-337                   |   |   |  |  |
| 8        | Amort. & Depl. of Utility Plant (404-405)                              | 336-337                   | 2,903,384   | 2,421,465   | 2,903,384  | 2,421,465  |
| 9        | Amort. of Utility Plant Acq. Adj. (406)                                | 336-337                   |   |   |  |  |
| 10       | Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407) |                           |   |   |  |  |
| 11       | Amort. of Conversion Expenses (407)                                    |                           |   |   |  |  |
| 12       | Regulatory Debits (407.3)  |                           | 2,219,114   | 2,194,284   | 2,219,114  | 2,194,284  |
| 13       | (Less) Regulatory Credits (407.4)                                      |                           | 3,959,888   | 2,905,520   | 3,959,888  | 2,905,520  |
| 14       | Taxes Other Than Income Taxes (408.1)                                  | 262-263                   | 7,119,795   | 7,348,171   | 7,119,795  | 7,348,171  |
| 15       | Income Taxes - Federal (409.1)   | 262-263                   | -50,445   | -236,786  | -50,445  | -236,786   |
| 16       | - Other (409.1)  | 262-263                   |   | 58,592  |  | 58,592   |
| 17       | Provision for Deferred Income Taxes (410.1)                            | 234, 272-277              | 15,054,742  | 42,549,246  | 15,054,742   | 42,549,246   |
| 18       | (Less) Provision for Deferred Income Taxes-Cr. (411.1)                 | 234, 272-277              | 8,774,802   | 29,330,440  | 8,774,802  | 29,330,440   |
| 19       | Investment Tax Credit Adj. - Net (411.4)                               | 266                       | -213,869  | -226,383  | -213,869   | -226,383   |
| 20       | (Less) Gains from Disp. of Utility Plant (411.6)                       |                           |   |   |  |  |
| 21       | Losses from Disp. of Utility Plant (411.7)                             |                           |   |   |  |  |
| 22       | (Less) Gains from Disposition of Allowances (411.8)                    |                           |   |   |  |  |
| 23       | Losses from Disposition of Allowances (411.9)                          |                           |   |   |  |  |
| 24       | Accretion Expense (411.10)   |                           |   |   |  |  |
| 25       | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)      |                           | 186,625,312   | 161,269,052   | 186,625,312  | 161,269,052  |
| 26       | Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27    |                           | 43,651,239  | 33,918,640  | 43,651,239   | 33,918,640   |
|          |  |                           |   |   |  |  |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**STATEMENT OF INCOME FOR THE YEAR (Continued)**

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

| ELECTRIC UTILITY                            |  | GAS UTILITY                                 |  | OTHER UTILITY                               |  | Line No. |
|---|--|---|--|---|--|----------|
| Current Year to Date<br>(in dollars)<br>(g) | Previous Year to Date<br>(in dollars)<br>(h) | Current Year to Date<br>(in dollars)<br>(i) | Previous Year to Date<br>(in dollars)<br>(j) | Current Year to Date<br>(in dollars)<br>(k) | Previous Year to Date<br>(in dollars)<br>(l) |          |
|   |  |   |  |   |  | 1        |
| 188,226,292                                 | 158,701,592                                  | 42,050,259                                  | 36,486,100                                   |   |  | 2        |
|   |  |   |  |   |  | 3        |
| 110,125,661                                 | 82,838,557                                   | 27,712,048                                  | 22,261,119                                   |   |  | 4        |
| 5,162,078                                   | 7,070,040                                    | 492,355                                     | 631,383                                      |   |  | 5        |
| 25,651,086                                  | 23,507,547                                   | 3,184,053                                   | 3,087,777                                    |   |  | 6        |
|   |  |   |  |   |  | 7        |
| 2,482,699                                   | 2,048,550                                    | 420,685                                     | 372,915                                      |   |  | 8        |
|   |  |   |  |   |  | 9        |
|   |  |   |  |   |  | 10       |
|   |  |   |  |   |  | 11       |
| 2,201,579                                   | 2,176,749                                    | 17,535                                      | 17,535                                       |   |  | 12       |
| 3,959,888                                   | 2,905,520                                    |   |  |   |  | 13       |
| 6,529,064                                   | 6,659,020                                    | 590,731                                     | 689,151                                      |   |  | 14       |
| -2,455,567                                  | 1,314,300                                    | 2,405,122                                   | -1,551,086                                   |   |  | 15       |
|   | 58,592                                       |   |  |   |  | 16       |
| 14,737,065                                  | 37,686,123                                   | 317,677                                     | 4,863,123                                    |   |  | 17       |
| 7,913,227                                   | 29,035,249                                   | 861,575                                     | 295,191                                      |   |  | 18       |
| -202,839                                    | -215,050                                     | -11,030                                     | -11,333                                      |   |  | 19       |
|   |  |   |  |   |  | 20       |
|   |  |   |  |   |  | 21       |
|   |  |   |  |   |  | 22       |
|   |  |   |  |   |  | 23       |
|   |  |   |  |   |  | 24       |
| 152,357,711                                 | 131,203,659                                  | 34,267,601                                  | 30,065,393                                   |   |  | 25       |
| 35,868,581                                  | 27,497,933                                   | 7,782,658                                   | 6,420,707                                    |   |  | 26       |
|   |  |   |  |   |  |          |

| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                     | Date of Report<br>(Mo, Da, Yr)<br>/ / |  | Year/Period of Report<br>End of 2018/Q1                            |  |
|--|--|---|---------------------|---------------------------------------|--|--|--|
| STATEMENT OF INCOME FOR THE YEAR (continued)                       |  |   |                     |                                       |  |  |  |
| Line No.   | Title of Account<br>(a)  | (Ref.)<br>Page No.<br>(b)   | TOTAL               |                                       | Current 3 Months<br>Ended<br>Quarterly Only<br>No 4th Quarter<br>(e) | Prior 3 Months<br>Ended<br>Quarterly Only<br>No 4th Quarter<br>(f) |  |
|  |  |   | Current Year<br>(c) | Previous Year<br>(d)                  |  |  |  |
| 27   | Net Utility Operating Income (Carried forward from page 114)           |   | 43,651,239          | 33,918,640                            | 43,651,239   | 33,918,640   |  |
| 28   | Other Income and Deductions  |   |                     |                                       |  |  |  |
| 29   | Other Income   |   |                     |                                       |  |  |  |
| 30   | Nonutility Operating Income  |   |                     |                                       |  |  |  |
| 31   | Revenues From Merchandising, Jobbing and Contract Work (415)           |   |                     |                                       |  |  |  |
| 32   | (Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)     |   |                     |                                       |  |  |  |
| 33   | Revenues From Nonutility Operations (417)                              |   |                     |                                       |  |  |  |
| 34   | (Less) Expenses of Nonutility Operations (417.1)                       |   | 21,544              | 23,067                                | 21,544   | 23,067   |  |
| 35   | Nonoperating Rental Income (418)                                       |   |                     |                                       |  |  |  |
| 36   | Equity in Earnings of Subsidiary Companies (418.1)                     | 119   |                     |                                       |  |  |  |
| 37   | Interest and Dividend Income (419)                                     |   | 526,433             | 535,153                               | 526,433  | 535,153  |  |
| 38   | Allowance for Other Funds Used During Construction (419.1)             |   | 1,173,881           | 818,973                               | 1,173,881  | 818,973  |  |
| 39   | Miscellaneous Nonoperating Income (421)                                |   | -48,554             | 146,008                               | -48,554  | 146,008  |  |
| 40   | Gain on Disposition of Property (421.1)                                |   | 54,676              | 202,537                               | 54,676   | 202,537  |  |
| 41   | TOTAL Other Income (Enter Total of lines 31 thru 40)                   |   | 1,684,892           | 1,679,604                             | 1,684,892  | 1,679,604  |  |
| 42   | Other Income Deductions  |   |                     |                                       |  |  |  |
| 43   | Loss on Disposition of Property (421.2)                                |   |                     |                                       |  |  |  |
| 44   | Miscellaneous Amortization (425)                                       |   |                     |                                       |  |  |  |
| 45   | Donations (426.1)  |   | 127,412             | 250,860                               | 127,412  | 250,860  |  |
| 46   | Life Insurance (426.2)   |   | 63,315              |                                       | 63,315   |  |  |
| 47   | Penalties (426.3)  |   | 3,152               | 380                                   | 3,152  | 380  |  |
| 48   | Exp. for Certain Civic, Political & Related Activities (426.4)         |   | 534,103             | 211,002                               | 534,103  | 211,002  |  |
| 49   | Other Deductions (426.5)   |   | 676,570             | 502,464                               | 676,570  | 502,464  |  |
| 50   | TOTAL Other Income Deductions (Total of lines 43 thru 49)              |   | 1,404,552           | 964,706                               | 1,404,552  | 964,706  |  |
| 51   | Taxes Applic. to Other Income and Deductions                           |   |                     |                                       |  |  |  |
| 52   | Taxes Other Than Income Taxes (408.2)                                  | 262-263   | 40,121              | 38,366                                | 40,121   | 38,366   |  |
| 53   | Income Taxes-Federal (409.2)   | 262-263   | 50,445              | 236,786                               | 50,445   | 236,786  |  |
| 54   | Income Taxes-Other (409.2)   | 262-263   |                     |                                       |  |  |  |
| 55   | Provision for Deferred Inc. Taxes (410.2)                              | 234, 272-277  |                     |                                       |  |  |  |
| 56   | (Less) Provision for Deferred Income Taxes-Cr. (411.2)                 | 234, 272-277  |                     |                                       |  |  |  |
| 57   | Investment Tax Credit Adj.-Net (411.5)                                 |   |                     |                                       |  |  |  |
| 58   | (Less) Investment Tax Credits (420)                                    |   |                     |                                       |  |  |  |
| 59   | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)      |   | 90,566              | 275,152                               | 90,566   | 275,152  |  |
| 60   | Net Other Income and Deductions (Total of lines 41, 50, 59)            |   | 189,774             | 439,746                               | 189,774  | 439,746  |  |
| 61   | Interest Charges   |   |                     |                                       |  |  |  |
| 62   | Interest on Long-Term Debt (427)                                       |   | 9,944,430           | 9,892,977                             | 9,944,430  | 9,892,977  |  |
| 63   | Amort. of Debt Disc. and Expense (428)                                 |   | 321,167             | 297,026                               | 321,167  | 297,026  |  |
| 64   | Amortization of Loss on Required Debt (428.1)                          |   | 434,688             | 475,470                               | 434,688  | 475,470  |  |
| 65   | (Less) Amort. of Premium on Debt-Credit (429)                          |   | 263,196             | 263,196                               | 263,196  | 263,196  |  |
| 66   | (Less) Amortization of Gain on Required Debt-Credit (429.1)            |   | 2,052               | 1,490                                 | 2,052  | 1,490  |  |
| 67   | Interest on Debt to Assoc. Companies (430)                             |   |                     |                                       |  |  |  |
| 68   | Other Interest Expense (431)   |   | 290,768             | 798,416                               | 290,768  | 798,416  |  |
| 69   | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) |   | 498,605             | 366,948                               | 498,605  | 366,948  |  |
| 70   | Net Interest Charges (Total of lines 62 thru 69)                       |   | 10,227,200          | 10,832,255                            | 10,227,200   | 10,832,255   |  |
| 71   | Income Before Extraordinary Items (Total of lines 27, 60 and 70)       |   | 33,613,813          | 23,526,131                            | 33,613,813   | 23,526,131   |  |
| 72   | Extraordinary Items  |   |                     |                                       |  |  |  |
| 73   | Extraordinary Income (434)   |   |                     |                                       |  |  |  |
| 74   | (Less) Extraordinary Deductions (435)                                  |   |                     |                                       |  |  |  |
| 75   | Net Extraordinary Items (Total of line 73 less line 74)                |   |                     |                                       |  |  |  |
| 76   | Income Taxes-Federal and Other (409.3)                                 | 262-263   |                     |                                       |  |  |  |
| 77   | Extraordinary Items After Taxes (line 75 less line 76)                 |   |                     |                                       |  |  |  |
| 78   | Net Income (Total of line 71 and 77)                                   |   | 33,613,813          | 23,526,131                            | 33,613,813   | 23,526,131   |  |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
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|--|---|---------------------------------------|---|

**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

| Line No. | Item (a)  | Contra Primary Account Affected (b) | Current Quarter/Year Year to Date Balance (c) | Previous Quarter/Year Year to Date Balance (d) |
|----------|---|-------------------------------------|---|--|
|          | UNAPPROPRIATED RETAINED EARNINGS (Account 216)                      |                                     |   |  |
| 1        | Balance-Beginning of Period   |                                     | 54,389,894                                    | ( 9,165,269)                                   |
| 2        | Changes   |                                     |   |  |
| 3        | Adjustments to Retained Earnings (Account 439)                      |                                     |   |  |
| 4        |   |                                     |   |  |
| 5        |   |                                     |   |  |
| 6        |   |                                     |   |  |
| 7        |   |                                     |   |  |
| 8        |   |                                     |   |  |
| 9        | TOTAL Credits to Retained Earnings (Acct. 439)                      |                                     |   |  |
| 10       |   |                                     |   |  |
| 11       |   |                                     |   |  |
| 12       |   |                                     |   |  |
| 13       |   |                                     |   |  |
| 14       |   |                                     |   |  |
| 15       | TOTAL Debits to Retained Earnings (Acct. 439)                       |                                     |   |  |
| 16       | Balance Transferred from Income (Account 433 less Account 418.1)    |                                     | 33,613,813                                    | 23,526,131                                     |
| 17       | Appropriations of Retained Earnings (Acct. 436)                     |                                     |   |  |
| 18       |   |                                     |   |  |
| 19       |   |                                     |   |  |
| 20       |   |                                     |   |  |
| 21       |   |                                     |   |  |
| 22       | TOTAL Appropriations of Retained Earnings (Acct. 436)               |                                     |   |  |
| 23       | Dividends Declared-Preferred Stock (Account 437)                    |                                     |   |  |
| 24       |   |                                     |   |  |
| 25       |   |                                     |   |  |
| 26       |   |                                     |   |  |
| 27       |   |                                     |   |  |
| 28       |   |                                     |   |  |
| 29       | TOTAL Dividends Declared-Preferred Stock (Acct. 437)                |                                     |   |  |
| 30       | Dividends Declared-Common Stock (Account 438)                       |                                     |   |  |
| 31       | Common Stock Dividend   | 238                                 |   | ( 2,260,897)                                   |
| 32       |   |                                     |   |  |
| 33       |   |                                     |   |  |
| 34       |   |                                     |   |  |
| 35       |   |                                     |   |  |
| 36       | TOTAL Dividends Declared-Common Stock (Acct. 438)                   |                                     |   | ( 2,260,897)                                   |
| 37       | Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings |                                     |   |  |
| 38       | Balance - End of Period (Total 1,9,15,16,22,29,36,37)               |                                     | 88,003,707                                    | 12,099,965                                     |
|          | APPROPRIATED RETAINED EARNINGS (Account 215)                        |                                     |   |  |

|  |   |                                |                       |
|--|---|--------------------------------|-----------------------|
| Name of Respondent                           | This Report Is:   | Date of Report<br>(Mo, Da, Yr) | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy | (1) <input checked="checked" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | / /                            | End of 2018/Q1        |

## STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

[illegible]

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**STATEMENT OF CASH FLOWS**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

| Line No. | Description (See Instruction No. 1 for Explanation of Codes)<br>(a)   | Current Year to Date<br>Quarter/Year<br>(b) | Previous Year to Date<br>Quarter/Year<br>(c) |
|----------|---|---|--|
| 1        | Net Cash Flow from Operating Activities:                              |   |  |
| 2        | Net Income (Line 78(c) on page 117)                                   | 33,613,813                                  | 23,526,131                                   |
| 3        | Noncash Charges (Credits) to Income:                                  |   |  |
| 4        | Depreciation and Depletion  | 31,738,524                                  | 29,016,789                                   |
| 5        | Unamortized Loss on Required Debt                                     | 434,688                                     | 475,470                                      |
| 6        |   |   |  |
| 7        | Deferred Energy Costs   | 9,457,124                                   | -31,418,178                                  |
| 8        | Deferred Income Taxes (Net)   | 6,279,941                                   | 13,218,806                                   |
| 9        | Investment Tax Credit Adjustment (Net)                                | -213,869                                    | -226,383                                     |
| 10       | Net (Increase) Decrease in Receivables                                | 5,517,445                                   | 22,172,415                                   |
| 11       | Net (Increase) Decrease in Inventory                                  | 385,893                                     | -2,614,696                                   |
| 12       | Net (Increase) Decrease in Allowances Inventory                       |   |  |
| 13       | Net Increase (Decrease) in Payables and Accrued Expenses              | -7,857,372                                  | -55,702,396                                  |
| 14       | Net (Increase) Decrease in Other Regulatory Assets                    | 7,978,801                                   | 2,677,099                                    |
| 15       | Net Increase (Decrease) in Other Regulatory Liabilities               | 1,059,600                                   | -78,368                                      |
| 16       | (Less) Allowance for Other Funds Used During Construction             | 1,173,881                                   | 818,973                                      |
| 17       | (Less) Undistributed Earnings from Subsidiary Companies               |   |  |
| 18       | Net (Increase) Decrease in Accrued Taxes and Interest                 | -2,022,692                                  | -2,423,258                                   |
| 19       | Net (Increase) Decrease in Prepayments                                | -5,780,405                                  | -5,985,739                                   |
| 20       | Other, Net  | -5,221,308                                  | -2,806,778                                   |
| 21       |   |   |  |
| 22       | Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21) | 74,196,302                                  | -10,988,059                                  |
| 23       |   |   |  |
| 24       | Cash Flows from Investment Activities:                                |   |  |
| 25       | Construction and Acquisition of Plant (including land):               |   |  |
| 26       | Gross Additions to Utility Plant (less nuclear fuel)                  | -52,008,858                                 | -43,395,432                                  |
| 27       | Gross Additions to Nuclear Fuel                                       |   |  |
| 28       | Gross Additions to Common Utility Plant                               |   |  |
| 29       | Gross Additions to Nonutility Plant                                   | -381,210                                    | 23,067                                       |
| 30       | (Less) Allowance for Other Funds Used During Construction             | -1,173,881                                  | -818,973                                     |
| 31       | Customer Advances for Construction                                    | 762,567                                     | -121,990                                     |
| 32       | Contributions in Aid of Construction                                  | 5,397,660                                   | 950,477                                      |
| 33       |   |   |  |
| 34       | Cash Outflows for Plant (Total of lines 26 thru 33)                   | -45,055,960                                 | -41,724,905                                  |
| 35       |   |   |  |
| 36       | Acquisition of Other Noncurrent Assets (d)                            |   |  |
| 37       | Proceeds from Disposal of Noncurrent Assets (d)                       |   |  |
| 38       |   |   |  |
| 39       | Investments in and Advances to Assoc. and Subsidiary Companies        |   |  |
| 40       | Contributions and Advances from Assoc. and Subsidiary Companies       |   |  |
| 41       | Disposition of Investments in (and Advances to)                       |   |  |
| 42       | Associated and Subsidiary Companies                                   |   |  |
| 43       |   |   |  |
| 44       | Purchase of Investment Securities (a)                                 |   |  |
| 45       | Proceeds from Sales of Investment Securities (a)                      |   |  |
|          |   |   |  |

| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ /        | Year/Period of Report<br>End of 2018/Q1 |
|---|---|---|--|---|
| <b>STATEMENT OF CASH FLOWS</b>  |   |   |  |   |
| <p>(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p> |   |   |  |   |
| Line No.  | Description (See Instruction No. 1 for Explanation of Codes)<br>(a) | Current Year to Date<br>Quarter/Year<br>(b)   | Previous Year to Date<br>Quarter/Year<br>(c) |   |
| 46  | Loans Made or Purchased   |   |  |   |
| 47  | Collections on Loans  |   |  |   |
| 48  |   |   |  |   |
| 49  | Net (Increase) Decrease in Receivables                              |   |  |   |
| 50  | Net (Increase ) Decrease in Inventory                               |   |  |   |
| 51  | Net (Increase) Decrease in Allowances Held for Speculation          |   |  |   |
| 52  | Net Increase (Decrease) in Payables and Accrued Expenses            |   |  |   |
| 53  | Other (provide details in footnote):                                |   |  |   |
| 54  |   |   |  |   |
| 55  |   |   |  |   |
| 56  | Net Cash Provided by (Used in) Investing Activities                 |   |  |   |
| 57  | Total of lines 34 thru 55)  | -45,055,960   | -41,724,905                                  |   |
| 58  |   |   |  |   |
| 59  | Cash Flows from Financing Activities:                               |   |  |   |
| 60  | Proceeds from Issuance of:  |   |  |   |
| 61  | Long-Term Debt (b)  |   |  |   |
| 62  | Preferred Stock   |   |  |   |
| 63  | Common Stock  |   |  |   |
| 64  | Other (provide details in footnote):                                |   |  |   |
| 65  |   |   |  |   |
| 66  | Net Increase in Short-Term Debt (c)                                 |   | 6,000,000                                    |   |
| 67  | Other (provide details in footnote):                                |   |  |   |
| 68  |   |   |  |   |
| 69  |   |   |  |   |
| 70  | Cash Provided by Outside Sources (Total 61 thru 69)                 |   | 6,000,000                                    |   |
| 71  |   |   |  |   |
| 72  | Payments for Retirement of:   |   |  |   |
| 73  | Long-term Debt (b)  | -403,177  | -364,410                                     |   |
| 74  | Preferred Stock   |   |  |   |
| 75  | Common Stock  |   |  |   |
| 76  | Other (provide details in footnote):                                |   |  |   |
| 77  | Deferred Financing and debt issuance costs                          |   | -20,933                                      |   |
| 78  | Net Decrease in Short-Term Debt (c)                                 |   |  |   |
| 79  |   |   |  |   |
| 80  | Dividends on Preferred Stock  |   |  |   |
| 81  | Dividends on Common Stock   |   | -2,260,897                                   |   |
| 82  | Net Cash Provided by (Used in) Financing Activities                 |   |  |   |
| 83  | (Total of lines 70 thru 81)   | -403,177  | 3,353,760                                    |   |
| 84  |   |   |  |   |
| 85  | Net Increase (Decrease) in Cash and Cash Equivalents                |   |  |   |
| 86  | (Total of lines 22,57 and 83)                                       | 28,737,165  | -49,359,204                                  |   |
| 87  |   |   |  |   |
| 88  | Cash and Cash Equivalents at Beginning of Period                    | 9,733,639   | 60,895,632                                   |   |
| 89  |   |   |  |   |
| 90  | Cash and Cash Equivalents at End of period                          | 38,470,804  | 11,536,428                                   |   |
|   |   |   |  |   |

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| FOOTNOTE DATA                                |   |                                       |                       |

**Schedule Page: 120 Line No.: 20 Column: b**

|  |    |                    |
|--|----|--------------------|
| Other Assets                           | \$ | 381,086            |
| Regulatory Asset for Pension Plan      |    | 672,845            |
| Other Liabilities                      |    | (3,933,195)        |
| Pension and Benefit Liability          |    | (2,362,917)        |
| Accumulated Other Comprehensive Income |    | 20,873             |
| Total: Other Net                       | \$ | <u>(5,221,308)</u> |

**Schedule Page: 120 Line No.: 20 Column: c**

|  |    |                    |
|--|----|--------------------|
| Other Assets                           | \$ | 190,637            |
| Regulatory Asset for Pension Plan      |    | 633,491            |
| Other Liabilities                      |    | 234,315            |
| Pension and Benefit Liability          |    | (3,884,553)        |
| Accumulated Other Comprehensive Income |    | 19,332             |
| Total: Other Net                       | \$ | <u>(2,806,778)</u> |

|   |   |                       |   |
|---|---|-----------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|---|---|-----------------------|---|

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

**SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Unaudited)**

The notes below have been excerpted from Sierra Pacific Power Company's Item 1 of Berkshire Hathaway Energy Company's ("BHE") Quarterly Report on Form 10-Q for the period ended March 31, 2018 and are prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, certain footnotes are not reflective of Sierra Pacific Power Company's Financial Statements contained herein.

**(1) General**

Sierra Pacific Power Company ("Sierra Pacific"), is a wholly owned subsidiary of NV Energy, Inc. ("NV Energy"), a holding company that also owns Nevada Power Company ("Nevada Power") and certain other subsidiaries. Sierra Pacific is a United States regulated electric utility company serving retail customers, including residential, commercial and industrial customers and regulated retail natural gas customers primarily in northern Nevada. NV Energy is an indirect wholly owned subsidiary of BHE. BHE is a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway").

The preparation of the unaudited Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the unaudited Financial Statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited Financial Statements. Note 2 of Notes to Financial Statements included in Sierra Pacific's Annual Report on Form 10-K for the year ended December 31, 2017 describes the most significant accounting policies used in the preparation of the unaudited Financial Statements. There have been no significant changes in Sierra Pacific's assumptions regarding significant accounting estimates and policies during the three-month period ended March 31, 2018.

Sierra Pacific accounts for electric operations are maintained in accordance with the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission ("FERC"). The principal differences of this basis of accounting from GAAP include, but not necessary limited to, the accounting for and classification of:

- The requirement to report deferred tax assets and liabilities separately rather than a single amount.
- The classification of cost of removal as accumulated depreciation rather than regulatory liabilities.
- The removal of certain tax liabilities related to the accounting for uncertain tax positions as deferred income taxes and deferred credits.
- The classification of certain assets and liabilities as noncurrent instead of current.
- The classification of certain items as revenue rather than purchased power expense.
- The classification of income taxes as operating expense rather than income tax expense.
- The classification of certain regulatory liabilities as regulatory assets.
- The classification of the ON Line transmission line as a capital lease asset and obligation rather than plant and long-term debt.
- Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the FERC basis of presentation. These reclassifications had no effect on net income.

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

## (2) New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-02, which creates FASB Accounting Standards Codification ("ASC") Topic 842, "Leases" and supersedes Topic 840 "Leases." This guidance increases transparency and comparability among entities by recording lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. A lessee should recognize in the balance sheet a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee have not significantly changed from previous guidance. In January 2018, the FASB issued ASU No. 2018-01 that provides for an optional transition practical expedient allowing companies to not have to evaluate existing land easements if they were not previously accounted for under ASC Topic 840, "Leases." This guidance is effective for interim and annual reporting periods beginning after December 15, 2018, with early adoption permitted, and is required to be adopted using a modified retrospective approach. Sierra Pacific plans to adopt this guidance effective January 1, 2019 and is currently evaluating the impact on its Financial Statements and disclosures included within Notes to Financial Statements.

## (3) Restricted Cash and Cash Equivalents

In November 2016, the FASB issued ASU No. 2016-18, which amends FASB ASC Subtopic 230-10, "Statement of Cash Flows - Overall." The amendments in this guidance require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash and restricted cash equivalents. Amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. Sierra Pacific adopted this guidance January 1, 2018.

Cash equivalents consist of funds invested in money market mutual funds, United States Treasury Bills and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements, loan agreements or other contractual provisions. Restricted cash and cash equivalents as of March 31, 2018 and December 31, 2017, consist of funds restricted by the Public Utilities Commission of Nevada ("PUCN") for a certain renewable energy contract. A reconciliation of cash and cash equivalents and restricted cash and cash equivalents as of March 31, 2018 and December 31, 2017, as presented in the Statements of Cash Flows is outlined below and disaggregated by the line items in which they appear on the Balance Sheets (in millions):

|  | As of             |                      |
|--|-------------------|----------------------|
|  | March 31,<br>2018 | December 31,<br>2017 |
| Cash and cash equivalents  | \$ 32             | \$ 4                 |
| Restricted cash and cash equivalents included in other current assets    | 6                 | 4                    |
| Total cash and cash equivalents and restricted cash and cash equivalents | \$ 38             | \$ 8                 |

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   | / /                                   | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

**(4) Property, Plant and Equipment, Net**

Property, plant and equipment, net consists of the following (in millions):

|   | Depreciable<br>Life | As of             |                      |
|---|---------------------|-------------------|----------------------|
|   |                     | March 31,<br>2018 | December 31,<br>2017 |
| Utility plant:  |                     |                   |                      |
| Electric generation   | 25 - 60 years       | \$ 1,143          | \$ 1,144             |
| Electric distribution   | 20 - 100 years      | 1,470             | 1,459                |
| Electric transmission   | 50 - 100 years      | 791               | 786                  |
| Electric general and intangible plant                                 | 5 - 70 years        | 181               | 181                  |
| Natural gas distribution  | 35 - 70 years       | 390               | 390                  |
| Natural gas general and intangible plant                              | 5 - 70 years        | 14                | 14                   |
| Common general  | 5 - 70 years        | 296               | 294                  |
| Utility plant   |                     | 4,285             | 4,268                |
| Accumulated depreciation and amortization                             |                     | (1,531)           | (1,513)              |
| Utility plant, net  |                     | 2,754             | 2,755                |
| Other non-regulated, net of accumulated depreciation and amortization | 70 years            | 5                 | 5                    |
| Plant, net  |                     | 2,759             | 2,760                |
| Construction work-in-progress   |                     | 142               | 132                  |
| Property, plant and equipment, net                                    |                     | \$ 2,901          | \$ 2,892             |

**(5) Regulatory Matters**

*Deferred Energy*

Nevada statutes permit regulated utilities to adopt deferred energy accounting procedures. The intent of these procedures is to ease the effect on customers of fluctuations in the cost of purchased natural gas, fuel and electricity and are subject to annual prudence review by the PUCN. Under deferred energy accounting, to the extent actual fuel and purchased power costs exceed fuel and purchased power costs recoverable through current rates that excess is not recorded as a current expense on the Statements of Income but rather is deferred and recorded as a regulatory asset on the Balance Sheets. Conversely, a regulatory liability is recorded to the extent fuel and purchased power costs recoverable through current rates exceed actual fuel and purchased power costs. These excess amounts are reflected in quarterly adjustments to rates and recorded as cost of fuel, energy and capacity in future time periods.

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

### *Regulatory Rate Review*

The Tax Cuts and Jobs Act ("2017 Tax Reform") enacted significant changes to the Internal Revenue Code, including, among other things, a reduction in the U.S. federal corporate income tax rate from 35% to 21%. In February 2018, Sierra Pacific made a filing with the PUCN proposing a tax rate reduction rider for the lower annual income tax expense anticipated to result from the 2017 Tax Reform for 2018 and beyond. The filing supports an annual rate reduction of \$25 million. In March 2018, the PUCN issued an order approving the rate reduction proposed by Sierra Pacific. The new rates were effective April 1, 2018. The order has extended the procedural schedule to allow parties additional discovery relevant to the 2017 Tax Reform with a hearing scheduled in June 2018. Sierra Pacific cannot predict the timing or ultimate outcome of further regulatory proceedings.

### *Chapter 704B Applications*

Chapter 704B of the Nevada Revised Statutes allows retail electric customers with an average annual load of one megawatt ("MW") or more to file with the PUCN an application to purchase energy from alternative providers of a new electric resource and become distribution only service customers. On a case-by-case basis, the PUCN will assess the application and may deny or grant the application subject to conditions, including paying an impact fee, paying on-going charges and receiving approval for specific alternative energy providers and terms. The impact fee and on-going charges are assessed to alleviate the burden on other Nevada customers for the applicant's share of previously committed investments and long-term renewable contracts and are set at a level designed such that the remaining customers are not subjected to increased costs.

In November 2016, Caesars Enterprise Service ("Caesars"), a customer of Sierra Pacific, filed an application with the PUCN to purchase energy from alternative providers of a new electric resource and become a distribution only service customer of Sierra Pacific. In March 2017, the PUCN approved the application allowing Caesars to purchase energy from alternative providers subject to conditions, including paying an impact fee. In March 2017, Caesars provided notice that it intends to pay the impact fee and proceed with purchasing energy from alternative providers. In July 2017, Caesars made the required compliance filings and, in September 2017, the PUCN issued an order allowing Caesars to acquire electric energy and ancillary services from another energy supplier and become a distribution only service customer of Sierra Pacific. In January 2018, Caesars became a distribution only service customer and started procuring energy from another energy supplier for its eligible meters in the Sierra Pacific service territory. Following the PUCN's order from March 2017, Caesars' will pay an impact fee of \$4 million in 36 monthly payments.

In May 2017, Peppermill Resort Spa Casino ("Peppermill"), a customer of Sierra Pacific, filed an application with the PUCN to purchase energy from alternative providers of a new electric resource and become a distribution only service customer of Sierra Pacific. In August 2017, the PUCN approved a stipulation allowing Peppermill to purchase energy from alternative providers subject to conditions, including paying an impact fee. In September 2017, Peppermill provided notice that it intends to pay the impact fee and proceed with purchasing energy from alternative providers. In April 2018, Peppermill paid a one-time impact fee of \$3 million and became a distribution only service customer and started procuring energy from another energy supplier.

## **(6) Recent Financing Transactions**

### *Credit Facilities*

In April 2018, Sierra Pacific amended and restated its existing \$250 million secured credit facility, expiring June 2020, extending the expiration date to June 2021 and reducing from two to one, the available one-year extension options, subject to lender consent.

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

**(7) Income Taxes**

*Tax Cuts and Jobs Act*

2017 Tax Reform impacts many areas of income tax law. The most material items include the reduction of the federal corporate tax rate from 35% to 21% effective January 1, 2018, the elimination of the deduction for production activities and limitations on bonus depreciation for utility property.

In December 2017, the Securities and Exchange Commission issued Staff Accounting Bulletin 118 to assist in the implementation process of the 2017 Tax Reform by allowing for calculations to be classified as provisional and subject to remeasurement. There are three different classifications for the accounting: (1) completed, (2) not complete but reasonably estimable or (3) not complete and amounts are not reasonably estimable. Sierra Pacific has recorded the impacts of the 2017 Tax Reform and believes all the impacts to be complete with the exception of interpretations of the bonus depreciation rules. Sierra Pacific has determined the amounts recorded and the interpretations relating to this items to be provisional and subject to remeasurement during the measurement period upon obtaining the necessary additional information to complete the accounting. Sierra Pacific believes its interpretations for bonus depreciation to be reasonable, however, as the guidance is clarified estimates may change. The accounting is estimated to be completed by December 2018.

A reconciliation of the federal statutory income tax rate to the effective income tax rate applicable to income before income tax expense is as follows:

|                                   | Three-Month Periods<br>Ended March 31, |      |
|-----------------------------------|--|------|
|                                   | 2018                                   | 2017 |
| Federal statutory income tax rate | 21%                                    | 35%  |
| Effects of ratemaking             | (5)                                    | —    |
| Other                             | (1)                                    | —    |
| Effective income tax rate         | 15%                                    | 35%  |

**(8) Employee Benefit Plans**

Sierra Pacific is a participant in benefit plans sponsored by NV Energy. The NV Energy Retirement Plan includes a qualified pension plan ("Qualified Pension Plan") and a supplemental executive retirement plan and a restoration plan (collectively, "Non-Qualified Pension Plans") that provide pension benefits for eligible employees. The NV Energy Comprehensive Welfare Benefit and Cafeteria Plan provides certain postretirement health care and life insurance benefits for eligible retirees ("Other Postretirement Plans") on behalf of Sierra Pacific. Amounts attributable to Sierra Pacific were allocated from NV Energy based upon the current, or in the case of retirees, previous, employment location. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates. Net periodic benefit costs not included in regulated rates are included in accumulated other comprehensive loss, net.

|  |   |                                       |                       |
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| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

Amounts payable to NV Energy are included on the Balance Sheets and consist of the following (in millions):

|                              | As of             |                      |
|------------------------------|-------------------|----------------------|
|                              | March 31,<br>2018 | December 31,<br>2017 |
| Qualified Pension Plan -     |                   |                      |
| Other long-term liabilities  | \$ (2)            | \$ (2)               |
| Non-Qualified Pension Plans: |                   |                      |
| Other current liabilities    | (1)               | (1)                  |
| Other long-term liabilities  | (8)               | (8)                  |
| Other Postretirement Plans - |                   |                      |
| Other long-term liabilities  | (20)              | (20)                 |

#### (9) Fair Value Measurements

The carrying value of Sierra Pacific's cash, certain cash equivalents, receivables, payables, accrued liabilities and short-term borrowings approximates fair value because of the short-term maturity of these instruments. Sierra Pacific has various financial assets and liabilities that are measured at fair value on the Balance Sheets using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 — Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that Sierra Pacific has the ability to access at the measurement date.
- Level 2 — Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 — Unobservable inputs reflect Sierra Pacific's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. Sierra Pacific develops these inputs based on the best information available, including its own data.

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| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

The following table presents Sierra Pacific's assets and liabilities recognized on the Balance Sheets and measured at fair value on a recurring basis (in millions):

|   | Input Levels for Fair Value Measurements |         |         |        |
|---|--|---------|---------|--------|
|   | Level 1                                  | Level 2 | Level 3 | Total  |
| <u>As of March 31, 2018</u>                       |  |         |         |        |
| Assets - money market mutual funds <sup>(1)</sup> | \$ 30                                    | \$ —    | \$ —    | \$ 30  |
| Liabilities - commodity derivatives               | \$ —                                     | \$ —    | \$ (2)  | \$ (2) |
| <u>As of December 31, 2017</u>                    |  |         |         |        |
| Assets - investment funds                         | \$ —                                     | \$ —    | \$ —    | \$ —   |

(1) Amounts are included in cash and cash equivalents on the Balance Sheets. The fair value of these money market mutual funds approximates cost.

Derivative contracts are recorded on the Balance Sheets as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which Sierra Pacific transacts. When quoted prices for identical contracts are not available, Sierra Pacific uses forward price curves. Forward price curves represent Sierra Pacific's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. Sierra Pacific bases its forward price curves upon internally developed models, with internal and external fundamental data inputs. Market price quotations for certain electricity and natural gas trading hubs are not as readily obtainable due to markets that are not active. Given that limited market data exists for these contracts, Sierra Pacific uses forward price curves derived from internal models based on perceived pricing relationships to major trading hubs that are based on unobservable inputs. The model incorporates a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical expedient for valuing its assets and liabilities measured and reported at fair value. The determination of the fair value for derivative contracts not only includes counterparty risk, but also the impact of Sierra Pacific's nonperformance risk on its liabilities, which as of March 31, 2018 and December 31, 2017, had an immaterial impact to the fair value of its derivative contracts. As such, Sierra Pacific considers its derivative contracts to be valued using Level 3 inputs.

Sierra Pacific's investments in money market mutual funds and equity securities are stated at fair value. When available, a readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value.

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| Sierra Pacific Power Company d/b/a NV Energy |   |                                       |                                  |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                                  |

The following table reconciles the beginning and ending balances of Sierra Pacific's commodity derivative liabilities measured at fair value on a recurring basis using significant Level 3 inputs (in millions):

|   | Three-Month Periods<br>Ended March 31, |      |
|---|--|------|
|   | 2018                                   | 2017 |
| <b>Beginning balance</b>                              | \$ —                                   | \$ — |
| Changes in fair value recognized in regulatory assets | (2)                                    | —    |
| <b>Ending balance</b>                                 | \$ (2)                                 | \$ — |

Sierra Pacific's long-term debt is carried at cost on the Balance Sheets. The fair value of Sierra Pacific's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The carrying value of Sierra Pacific's variable-rate long-term debt approximates fair value because of the frequent repricing of these instruments at market rates. The following table presents the carrying value and estimated fair value of Sierra Pacific's long-term debt (in millions):

|                | As of March 31, 2018 |            | As of December 31, 2017 |            |
|----------------|----------------------|------------|-------------------------|------------|
|                | Carrying Value       | Fair Value | Carrying Value          | Fair Value |
| Long-term debt | \$ 1,120             | \$ 1,186   | \$ 1,120                | \$ 1,221   |

## (10) Commitments and Contingencies

### *Environmental Laws and Regulations*

Sierra Pacific is subject to federal, state and local laws and regulations regarding air and water quality, renewable portfolio standards, emissions performance standards, climate change, coal combustion byproduct disposal, hazardous and solid waste disposal, protected species and other environmental matters that have the potential to impact Sierra Pacific's current and future operations. Sierra Pacific believes it is in material compliance with all applicable laws and regulations.

### *Legal Matters*

Sierra Pacific is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. Sierra Pacific does not believe that such normal and routine litigation will have a material impact on its financial results.

|  |   |                                       |                       |
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| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

# **(11) Revenue from Contracts with Customers**

## *Adoption*

In May 2014, the FASB issued ASU No. 2014-09, which created FASB ASC Topic 606, "Revenue from Contracts with Customers" ("ASC 606") and superseded ASC Topic 605, "Revenue Recognition." The guidance replaced industry-specific guidance and established a single five-step model to identify and recognize revenue from contracts with customers ("Customer Revenue"). The core principle of the guidance is that an entity should recognize revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. Following the issuance of ASU No. 2014-09, the FASB issued several ASUs that clarified the implementation guidance for ASU No. 2014-09 but did not change the core principle of the guidance. Sierra Pacific adopted this guidance for all applicable contracts as of January 1, 2018 under a modified retrospective method and the adoption did not have a cumulative effect impact at the date of initial adoption.

## *Customer Revenue*

Sierra Pacific recognizes revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which Sierra Pacific expects to be entitled in exchange for those goods or services. Sierra Pacific records sales, franchise and excise taxes collected directly from customers and remitted directly to the taxing authorities on a net basis on the Statements of Income.

Substantially all of Sierra Pacific's Customer Revenue is derived from tariff based sales arrangements approved by various regulatory bodies. These tariff based revenues are mainly comprised of energy, transmission, distribution and natural gas and have performance obligations to deliver energy products and services to customers which are satisfied over time as energy is delivered or services are provided. Other revenue consists primarily of revenue recognized in accordance with ASC 840, "Leases" and amounts not considered Customer Revenue within ASC 606.

Revenue recognized is equal to what Sierra Pacific has the right to invoice as it corresponds directly with the value to the customer of Sierra Pacific's performance to date and includes billed and unbilled amounts. As of March 31, 2018 and December 31, 2017, accounts receivables, net on the Balance Sheets relate substantially to Customer Revenue, including unbilled revenue of \$57 million and \$62 million, respectively. Payments for amounts billed are generally due from the customer within 30 days of billing. Rates charged for energy products and services are established by regulators or contractual arrangements that establish the transaction price as well as the allocation of price amongst the separate performance obligations. When preliminary regulated rates are permitted to be billed prior to final approval by the applicable regulator, certain revenue collected may be subject to refund and a liability for estimated refunds is accrued.

|  |   |                                       |                       |
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| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

The following table summarizes Sierra Pacific's revenue by customer class, including a reconciliation to Sierra Pacific's reportable segment information included in Note 12, for the three-month period ended March 31, 2018 (in millions):

|                                   | Electric | Gas   | Total  |
|-----------------------------------|----------|-------|--------|
| Customer Revenue:                 |          |       |        |
| Retail:                           |          |       |        |
| Residential                       | \$ 68    | \$ 26 | \$ 94  |
| Commercial                        | 57       | 11    | 68     |
| Industrial                        | 39       | 3     | 42     |
| Other                             | 2        | —     | 2      |
| Total fully bundled               | 166      | 40    | 206    |
| Distribution only service         | 1        | —     | 1      |
| Total retail                      | 167      | 40    | 207    |
| Wholesale, transmission and other | 13       | —     | 13     |
| Total Customer Revenue            | 180      | 40    | 220    |
| Other revenue                     | 1        | 1     | 2      |
| Total revenue                     | \$ 181   | \$ 41 | \$ 222 |

#### *Contract Assets and Liabilities*

In the event one of the parties to a contract has performed before the other, Sierra Pacific would recognize a contract asset or contract liability depending on the relationship between Sierra Pacific's performance and the customer's payment. As of March 31, 2018 and December 31, 2017, there were no contract assets or contract liabilities recorded on the Balance Sheets.

#### **(12) Supplemental Cash Flow Disclosures**

The summary of supplemental cash flow disclosures (for pages 120 and 121) as of and for the quarter ended March 31 is as follows (in millions):

|  | 2018  | 2017  |
|--|-------|-------|
| <b>Supplemental disclosure of cash flow information -</b>                      |       |       |
| Interest paid, net of amounts capitalized                                      | \$ 13 | \$ 13 |
| <b>Supplemental disclosure of non-cash investing and financing activities:</b> |       |       |
| Accrued construction expenditures  | 6     | 6     |

|  |   |                                       |                       |
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| NOTES TO FINANCIAL STATEMENTS (Continued)    |   |                                       |                       |

Cash and cash equivalents consist of the following amounts as of March 31 (in millions):

|                                  | 2018  | 2017  |
|----------------------------------|-------|-------|
| Cash (131)                       | \$ 2  | \$ 1  |
| Special deposits (134)           | 6     | 6     |
| Temporary cash investments (136) | 30    | 5     |
| Total cash and cash equivalents  | \$ 38 | \$ 12 |

### (13) Subsequent events

Sierra Pacific's management has evaluated the impact of events occurring after March 31, 2018, up to May 7, 2018, the date that Sierra Pacific's GAAP financial statements were issued, and has updated such evaluation for disclosure purposes through May 30, 2018. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

[illegible]

|  |  |   |  |  |                                   |   |  |
|--|--|---|--|--|-----------------------------------|---|--|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy                           |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |  | Date of Report<br>(Mo, Da, Yr)<br>/ /                      |                                   | Year/Period of Report<br>End of 2018/Q1 |  |
| STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES |  |   |  |  |                                   |   |  |
|  |  |   |  |  |                                   |   |  |
| Line No.   | Other Cash Flow Hedges<br>Interest Rate Swaps<br>(f) | Other Cash Flow Hedges<br>[Insert Footnote at Line 1 to specify]<br>(g)   | Totals for each category of items recorded in Account 219<br>(h) | Net Income (Carried Forward from Page 117, Line 78)<br>(i) | Total Comprehensive Income<br>(j) |   |  |
| 1  |  |   | ( 705,064)   |  |                                   |   |  |
| 2  |  |   |  |  |                                   |   |  |
| 3  |  |   | 19,333   |  |                                   |   |  |
| 4  |  |   | 19,333   | 23,526,131   | 23,545,464                        |   |  |
| 5  |  |   | ( 685,731)   |  |                                   |   |  |
| 6  |  |   | ( 704,685)   |  |                                   |   |  |
| 7  |  |   |  |  |                                   |   |  |
| 8  |  |   | 20,873   |  |                                   |   |  |
| 9  |  |   | 20,873   | 33,613,813   | 33,634,686                        |   |  |
| 10   |  |   | ( 683,812)   |  |                                   |   |  |
|  |  |   |  |  |                                   |   |  |

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|---|---|---|---------------------------------------|---|
| <b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS<br/>FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>   |   |   |                                       |   |
| Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function. |   |   |                                       |   |
| Line No.  | Classification<br>(a)                             | Total Company for the<br>Current Year/Quarter Ended<br>(b)  | Electric<br>(c)                       |   |
| 1   | Utility Plant                                     |   |                                       |   |
| 2   | In Service  |   |                                       |   |
| 3   | Plant in Service (Classified)                     | 4,240,410,569   | 3,544,240,888                         |   |
| 4   | Property Under Capital Leases                     | 32,668,839  | 32,668,839                            |   |
| 5   | Plant Purchased or Sold                           |   |                                       |   |
| 6   | Completed Construction not Classified             |   |                                       |   |
| 7   | Experimental Plant Unclassified                   |   |                                       |   |
| 8   | Total (3 thru 7)                                  | 4,273,079,408   | 3,576,909,727                         |   |
| 9   | Leased to Others                                  |   |                                       |   |
| 10  | Held for Future Use                               | 4,084,393   | 2,308,751                             |   |
| 11  | Construction Work in Progress                     | 141,731,912   | 122,178,493                           |   |
| 12  | Acquisition Adjustments                           |   |                                       |   |
| 13  | Total Utility Plant (8 thru 12)                   | 4,418,895,713   | 3,701,396,971                         |   |
| 14  | Accum Prov for Depr, Amort, & Depl                | 1,727,932,403   | 1,400,214,136                         |   |
| 15  | Net Utility Plant (13 less 14)                    | 2,690,963,310   | 2,301,182,835                         |   |
| 16  | Detail of Accum Prov for Depr, Amort & Depl       |   |                                       |   |
| 17  | In Service:                                       |   |                                       |   |
| 18  | Depreciation                                      | 1,616,006,168   | 1,399,165,556                         |   |
| 19  | Amort & Depl of Producing Nat Gas Land/Land Right |   |                                       |   |
| 20  | Amort of Underground Storage Land/Land Rights     |   |                                       |   |
| 21  | Amort of Other Utility Plant                      | 110,553,880   |                                       |   |
| 22  | Total In Service (18 thru 21)                     | 1,726,560,048   | 1,399,165,556                         |   |
| 23  | Leased to Others                                  |   |                                       |   |
| 24  | Depreciation                                      |   |                                       |   |
| 25  | Amortization and Depletion                        |   |                                       |   |
| 26  | Total Leased to Others (24 & 25)                  |   |                                       |   |
| 27  | Held for Future Use                               |   |                                       |   |
| 28  | Depreciation                                      | 1,372,355   | 1,048,580                             |   |
| 29  | Amortization                                      |   |                                       |   |
| 30  | Total Held for Future Use (28 & 29)               | 1,372,355   | 1,048,580                             |   |
| 31  | Abandonment of Leases (Natural Gas)               |   |                                       |   |
| 32  | Amort of Plant Acquisition Adj                    |   |                                       |   |
| 33  | Total Accum Prov (equals 14) (22,26,30,31,32)     | 1,727,932,403   | 1,400,214,136                         |   |

|   |                        |   |                        |                                       |   |
|---|------------------------|---|------------------------|---------------------------------------|---|
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| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS<br>FOR DEPRECIATION, AMORTIZATION AND DEPLETION |                        |   |                        |                                       |   |
| Gas<br>(d)  | Other (Specify)<br>(e) | Other (Specify)<br>(f)  | Other (Specify)<br>(g) | Common<br>(h)                         | Line<br>No.                             |
|   |                        |   |                        |                                       | 1                                       |
|   |                        |   |                        |                                       | 2                                       |
| 402,786,088   |                        |   |                        | 293,383,593                           | 3                                       |
|   |                        |   |                        |                                       | 4                                       |
|   |                        |   |                        |                                       | 5                                       |
|   |                        |   |                        |                                       | 6                                       |
|   |                        |   |                        |                                       | 7                                       |
| 402,786,088   |                        |   |                        | 293,383,593                           | 8                                       |
|   |                        |   |                        |                                       | 9                                       |
| 1,775,642   |                        |   |                        |                                       | 10                                      |
| 5,628,692   |                        |   |                        | 13,924,727                            | 11                                      |
|   |                        |   |                        |                                       | 12                                      |
| 410,190,422   |                        |   |                        | 307,308,320                           | 13                                      |
| 184,395,907   |                        |   |                        | 143,322,360                           | 14                                      |
| 225,794,515   |                        |   |                        | 163,985,960                           | 15                                      |
|   |                        |   |                        |                                       | 16                                      |
|   |                        |   |                        |                                       | 17                                      |
| 184,072,132   |                        |   |                        | 32,768,480                            | 18                                      |
|   |                        |   |                        |                                       | 19                                      |
|   |                        |   |                        |                                       | 20                                      |
|   |                        |   |                        | 110,553,880                           | 21                                      |
| 184,072,132   |                        |   |                        | 143,322,360                           | 22                                      |
|   |                        |   |                        |                                       | 23                                      |
|   |                        |   |                        |                                       | 24                                      |
|   |                        |   |                        |                                       | 25                                      |
|   |                        |   |                        |                                       | 26                                      |
|   |                        |   |                        |                                       | 27                                      |
| 323,775   |                        |   |                        |                                       | 28                                      |
|   |                        |   |                        |                                       | 29                                      |
| 323,775   |                        |   |                        |                                       | 30                                      |
|   |                        |   |                        |                                       | 31                                      |
|   |                        |   |                        |                                       | 32                                      |
| 184,395,907   |                        |   |                        | 143,322,360                           | 33                                      |

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|--|---|---------------------------------------|---|
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**ELECTRIC PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION BY FUNCTION**

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

| Line No. | Item (a)                                   | Plant in Service Balance at End of Quarter (b) | Accumulated Depreciation and Amortization Balance at End of Quarter (c) |
|----------|--|--|---|
| 1        | Intangible Plant                           | 48,524,943                                     | 29,147,778  |
| 2        | Steam Production Plant                     | 540,700,960                                    | 344,163,479   |
| 3        | Nuclear Production Plant                   |  |   |
| 4        | Hydraulic Production - Conventional        |  |   |
| 5        | Hydraulic Production - Pumped Storage      |  |   |
| 6        | Other Production                           | 601,622,541                                    | 180,093,672   |
| 7        | Transmission                               | 756,676,726                                    | 253,123,957   |
| 8        | Distribution                               | 1,469,835,920                                  | 552,900,497   |
| 9        | Regional Transmission and Market Operation |  |   |
| 10       | General                                    | 126,879,798                                    | 39,736,173  |
| 11       | TOTAL (Total of lines 1 through 10)        | 3,544,240,888                                  | 1,399,165,556   |

|  |   |                                       |   |
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**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

| Line No. | Description (a)                | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|----------|--------------------------------|----------------------------------|---------------------|---|---|
| 1        | <b>Transmission Studies</b>    |                                  |                     |   |   |
| 2        | BPA-28MW TO HILLTOP            | 1,553                            | 186201              | 5,000   | 186201                                  |
| 3        | CYRQ-REDIRECT TO GONDER        | 936                              | 186201              |   |   |
| 4        |                                |                                  |                     |   |   |
| 5        |                                |                                  |                     |   |   |
| 6        |                                |                                  |                     |   |   |
| 7        |                                |                                  |                     |   |   |
| 8        |                                |                                  |                     |   |   |
| 9        |                                |                                  |                     |   |   |
| 10       |                                |                                  |                     |   |   |
| 11       |                                |                                  |                     |   |   |
| 12       |                                |                                  |                     |   |   |
| 13       |                                |                                  |                     |   |   |
| 14       |                                |                                  |                     |   |   |
| 15       |                                |                                  |                     |   |   |
| 16       |                                |                                  |                     |   |   |
| 17       |                                |                                  |                     |   |   |
| 18       |                                |                                  |                     |   |   |
| 19       |                                |                                  |                     |   |   |
| 20       |                                |                                  |                     |   |   |
| 21       | <b>Generation Studies</b>      |                                  |                     |   |   |
| 22       | COMPANY GK AMENDED & RESTATE   | 4,298                            | 186201              |   |   |
| 23       | COMPANY HD AMENDED & RESTATE   | 1,148                            | 186201              |   |   |
| 24       | COMPANY HE CONTRACT EXECUTED   | 4,155                            | 186201              |   |   |
| 25       | COMPANY HG CONTRACT EXECUTED   | 3,864                            | 186201              |   |   |
| 26       | COMPANY HJ CONTRACT EXECUTED   | 1,597                            | 186201              |   |   |
| 27       | COMPANY HK CONTRACT EXECUTED   | 1,890                            | 186201              |   |   |
| 28       | COMPANY HL FACILITY STUDY PROV | 3,040                            | 186201              |   |   |
| 29       | COMPANY HM FACILITY STUDY PROV | 4,237                            | 186201              |   |   |
| 30       | COMPANY HN FACILITY STUDY      | 7,785                            | 186201              |   |   |
| 31       | COMPANY HO FACILITY STUDY      |                                  | 186201              |   |   |
| 32       | COMPANY HP FACILITY STUDY      | 3,840                            | 186201              | 75,000  | 186201                                  |
| 33       | COMPANY HQ FACILITY STUDY      | 4,298                            | 186201              | 75,000  | 186201                                  |
| 34       | COMPANY HR FACILITY STUDY      | 2,712                            | 186201              | 75,000  | 186201                                  |
| 35       | COMPANY HS FACILITY STUDY      | 4,276                            | 186201              | 75,000  | 186201                                  |
| 36       | COMPANY HT FACILITY STUDY      | 12,917                           | 186201              | 75,000  | 186201                                  |
| 37       | COMPANY HU FACILITY STUDY      | 2,422                            | 186201              | 75,000  | 186201                                  |
| 38       | COMPANY HV FACILITY STUDY      | 1,121                            | 186201              | 75,000  | 186201                                  |
| 39       | COMPANY HW FACILITY STUDY      | 1,961                            | 186201              | 75,000  | 186201                                  |
| 40       | COMPANY HX FACILITY STUDY      | 4,216                            | 186201              | 75,000  | 186201                                  |
|          |                                |                                  |                     |   |   |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

Transmission Service and Generation Interconnection Study Costs (continued)

| Line No. | Description (a)                | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|----------|--------------------------------|----------------------------------|---------------------|---|---|
| 1        | <b>Transmission Studies</b>    |                                  |                     |   |   |
| 2        |                                |                                  |                     |   |   |
| 3        |                                |                                  |                     |   |   |
| 4        |                                |                                  |                     |   |   |
| 5        |                                |                                  |                     |   |   |
| 6        |                                |                                  |                     |   |   |
| 7        |                                |                                  |                     |   |   |
| 8        |                                |                                  |                     |   |   |
| 9        |                                |                                  |                     |   |   |
| 10       |                                |                                  |                     |   |   |
| 11       |                                |                                  |                     |   |   |
| 12       |                                |                                  |                     |   |   |
| 13       |                                |                                  |                     |   |   |
| 14       |                                |                                  |                     |   |   |
| 15       |                                |                                  |                     |   |   |
| 16       |                                |                                  |                     |   |   |
| 17       |                                |                                  |                     |   |   |
| 18       |                                |                                  |                     |   |   |
| 19       |                                |                                  |                     |   |   |
| 20       |                                |                                  |                     |   |   |
| 21       | <b>Generation Studies</b>      |                                  |                     |   |   |
| 22       | COMPANY HY FACILITY STUDY      | 11,564                           | 186201              | 75,000  | 186201                                  |
| 23       | COMPANY HZ SYSTEM IMPACT STUDY | 5,951                            | 186201              |   |   |
| 24       | COMPANY IA SYSTEM IMPACT STUDY | 3,245                            | 186201              | 75,000  | 186201                                  |
| 25       | COMPANY IB SIS AGREEMENT SENT  | 1,481                            | 186201              | 10,000  | 186201                                  |
| 26       | COMPANY IC SIS AGREEMENT SENT  | 1,711                            | 186201              | 10,000  | 186201                                  |
| 27       | COMPANY ID SIS AGREEMENT SENT  | 1,486                            | 186201              | 10,000  | 186201                                  |
| 28       | COMPANY IE SYSTEM IMPACT STUDY | 1,442                            | 186201              |   |   |
| 29       | COMPANY IF SYSTEM IMPACT STUDY | 1,103                            | 186201              | 85,000  | 186201                                  |
| 30       | COMPANY IG SYSTEM IMPACT STUDY | 1,437                            | 186201              | 85,000  | 186201                                  |
| 31       |                                |                                  |                     |   |   |
| 32       |                                |                                  |                     |   |   |
| 33       |                                |                                  |                     |   |   |
| 34       |                                |                                  |                     |   |   |
| 35       |                                |                                  |                     |   |   |
| 36       |                                |                                  |                     |   |   |
| 37       |                                |                                  |                     |   |   |
| 38       |                                |                                  |                     |   |   |
| 39       |                                |                                  |                     |   |   |
| 40       |                                |                                  |                     |   |   |
|          |                                |                                  |                     |   |   |

| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |               | Date of Report<br>(Mo, Da, Yr)<br>/ /                    |  | Year/Period of Report<br>End of 2018/Q1       |  |
|---|---|---|---------------|--|--|---|--|
| OTHER REGULATORY ASSETS (Account 182.3)   |   |   |               |  |  |   |  |
| 1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.         |   |   |               |  |  |   |  |
| 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. |   |   |               |  |  |   |  |
| 3. For Regulatory Assets being amortized, show period of amortization.  |   |   |               |  |  |   |  |
| Line No.  | Description and Purpose of Other Regulatory Assets<br>(a) | Balance at Beginning of Current Quarter/Year<br>(b)   | Debits<br>(c) | CREDITS  |  | Balance at end of Current Quarter/Year<br>(f) |  |
|   |   |   |               | Written off During the Quarter /Year Account Charged (d) | Written off During the Period Amount (e) |   |  |
| 1   | Refer to footnote for Dkt Nos and Amort period            |   |               |  |  |   |  |
| 2   | Incremental Rate Case Expenses                            | 2,184,741   | 44,169        |  |  | 2,228,910                                     |  |
| 3   | Flexible Prepayment Program                               | 2,083,876   | 111,513       |  |  | 2,195,389                                     |  |
| 4   | Valmy AFUDC Adjustment                                    | 408,136   |               | 407  | 34,983                                   | 373,153                                       |  |
| 5   | PG&E Intertie Reconnector                                 | 174,570   |               | 566  | 3,272                                    | 171,298                                       |  |
| 6   | PG&E Intertie   | 250,227   |               | 566  | 5,958                                    | 244,269                                       |  |
| 7   | Master Meter Projects                                     | 181,433   | 1,423         | 407  | 10,374                                   | 172,482                                       |  |
| 8   | Non Standard Metering Trial Program Opt Out               | 556,594   |               | 407  | 27,830                                   | 528,764                                       |  |
| 9   | Obsolete Inventory  | 209,519   |               | 548  | 10,476                                   | 199,043                                       |  |
| 10  | BU 1245 OPEB Buy-Down                                     | 416,693   |               | 926  | 52,086                                   | 364,607                                       |  |
| 11  | Kerotest Gas Valve Remediation                            | 873,643   |               | 887  | 103,714                                  | 769,929                                       |  |
| 12  | Pifion Pine Combined Cycle                                | 17,945,688  |               | 407  | 392,972                                  | 17,552,716                                    |  |
| 13  | Deferred Risk Management                                  | 12,143,018  | 3,063,769     | 244, 555   | 1,823,275                                | 13,383,512                                    |  |
| 14  | NV Energize   | 12,082,695  | 212,148       | 407  | 1,245,153                                | 11,049,690                                    |  |
| 15  | Ely Energy Center   | 1,858,304   |               | 407  | 92,915                                   | 1,765,389                                     |  |
| 16  | Merger Goodwill   | 77,089,400  |               | 930  | 720,988                                  | 76,368,412                                    |  |
| 17  | Emma/Blackhawk Projects                                   | 5,072,558   |               | 407  | 634,070                                  | 4,438,488                                     |  |
| 18  | Energy Efficiency Programs                                | 753,923   | 9,644,602     | 254, 908   | 9,700,034                                | 698,491                                       |  |
| 19  | Renewable Energy Programs                                 | 22,815,445  | 674,569       | 254, 557   | 6,955,433                                | 16,534,581                                    |  |
| 20  |   |   |               | 908  |  |   |  |
| 21  | Energy Efficiency Implementation                          | 329,374   | 612,919       | 254  | 612,919                                  | 329,374                                       |  |
| 22  |   |   |               | 440-444  |  |   |  |
| 23  | Cancelled Major Projects                                  | 9,553,825   |               | 407  | 156,614                                  | 9,397,211                                     |  |
| 24  | ON Line Expense Deferral                                  | 5,674,510   | 21,438        | 407  | 31,373                                   | 5,664,575                                     |  |
| 25  | Net Metering Rate Differences                             | 734,279   | 75,355        |  |  | 809,634                                       |  |
| 26  | Deferred Fuel & Purchased Power                           | 9,165,654   | 2,109,454     | 557  | 10,421,313                               | 853,795                                       |  |
| 27  | Deferred Plant Operating Costs                            | 6,418,120   | 2,772,417     |  |  | 9,190,537                                     |  |
| 28  | Diesel Units Net Book Value/Decommissioning               | 299,139   |               | 407  | 37,393                                   | 261,746                                       |  |
| 29  |   |   |               |  |  |   |  |
| 30  |   |   |               |  |  |   |  |
| 31  |   |   |               |  |  |   |  |
| 32  |   |   |               |  |  |   |  |
| 33  |   |   |               |  |  |   |  |
| 34  |   |   |               |  |  |   |  |
| 35  |   |   |               |  |  |   |  |
| 36  |   |   |               |  |  |   |  |
| 37  |   |   |               |  |  |   |  |
| 38  |   |   |               |  |  |   |  |
| 39  |   |   |               |  |  |   |  |
| 40  |   |   |               |  |  |   |  |
| 41  |   |   |               |  |  |   |  |
| 42  |   |   |               |  |  |   |  |
| 43  |   |   |               |  |  |   |  |
| 44  | TOTAL :   | 189,275,364   | 19,343,776    |  | 33,073,145                               | 175,545,995                                   |  |

|  |   |                                       |                                  |
|--|---|---------------------------------------|----------------------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>2018/Q1 |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       |                                  |
| FOOTNOTE DATA                                |   |                                       |                                  |

**Schedule Page: 232 Line No.: 1 Column: a**

**Regulatory Dockets and Amortization periods:**

| Line No. | Description                                 | PUCN<br>Docket Numbers | Amortization Period |
|----------|---|------------------------|---------------------|
| 2        | Incremental Rate Case Expenses              | 14-05004               | *                   |
| 3        | Flexible Payment Program                    | 13-06002               | *                   |
| 4        | Valmy AFUDC Adjustment                      | 85-532                 | 11/1985 - 11/2020   |
| 5        | PG&E Intertie Reconductor                   | 91-7079                | 01/1996 - 04/2031   |
| 6        | PG&E Intertie                               | 91-7079                | 07/1992 - 11/2028   |
| 7        | Master Meter Projects                       | 16-06007               | 01/2017 - 12/2019   |
| 8        | Non Standard Metering Trial Program Opt Out | 16-06006/7             | 01/2017 - 12/2022   |
| 9        | Obsolete Inventory                          | 16-06006               | 01/2017 - 12/2022   |
| 10       | BU 1245 OPEB Buy-Down                       | 16-06006/7             | 01/2017 - 12/2019   |
| 11       | Kerotest Gas Valve Remediation              | 16-06007               | 01/2017 - 12/2019   |
| 12       | Piñon Pine Combined Cycle                   | 03-12002               | 06/2004 - 05/2029   |
| 13       | Deferred Risk Management                    | Various                | Various             |
| 14       | NV Energize                                 | Various                | Various             |
| 15       | Ely Energy Center                           | 16-06006               | 01/2017 - 12/2022   |
| 16       | Merger Goodwill                             | 03-12002/05-10005      | 06/2004 - 05/2046   |
| 17       | Emma/Blackhawk Projects                     | 13-06002               | 01/2014 - 12/2019   |
| 18       | Energy Efficiency Programs                  | 17-03002               | 10/2017 - 09/2018   |
| 19       | Renewable Energy Programs                   | 17-03002               | 10/2017 - 09/2018   |
| 21       | Energy Efficiency Implementation            | 17-03002               | 10/2017 - 09/2018   |
| 23       | Cancelled Major Projects                    | 16-06006               | 01/2017 - 12/2022   |
| 24       | ON Line Expense Deferral                    | 14-05004/16-06006      | 01/2017 - 12/2052   |
| 25       | Net Metering Rate Differences               | 17-07026               | *                   |
| 26       | Deferred Fuel & Purchased Power             | 17-03002               | 10/2017 - 09/2018   |
| 27       | Deferred Plant Operating Costs              | 16-06006               | Various             |
| 28       | Diesel Units Net Book Value/Decommissioning | 16-06006               | 01/2017 - 12/2019   |

\* Charges currently being deferred. Amortization period will be determined in the next Nevada jurisdictional regulatory rate review.

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Liabilities being amortized, show period of amortization.

| Line No. | Description and Purpose of Other Regulatory Liabilities<br>(a) | Balance at Beginning of Current Quarter/Year<br>(b) | DEBITS                  |               | Credits<br>(e) | Balance at End of Current Quarter/Year<br>(f) |
|----------|--|---|-------------------------|---------------|----------------|---|
|          |  |   | Account Credited<br>(c) | Amount<br>(d) |                |   |
| 1        | Refer to footnote for Dkt. Nos. and Amort. period              |   |                         |               |                |   |
| 2        | Deferred Tax Unamortized ITC                                   | 875,803   | 190                     | 56,851        |                | 818,952                                       |
| 3        |  |   |                         |               |                |   |
| 4        | Regulatory Deferred Income Taxes                               | 257,312,507   | 182                     | 2,104,749     |                | 255,207,758                                   |
| 5        |  |   |                         |               |                |   |
| 6        | Excess Deferred Taxes-Non Property                             | 5,771,805   |                         |               |                | 5,771,805                                     |
| 7        |  |   |                         |               |                |   |
| 8        | Gain on Property Sales   | 437,409   | 421                     | 54,676        |                | 382,733                                       |
| 9        |  |   |                         |               |                |   |
| 10       | Net Energy Metering  | 766,117   | 456                     | 22,296        |                | 743,821                                       |
| 11       |  |   |                         |               |                |   |
| 12       | Risk Management  | 55,636  | 175                     | 204,844       | 282,399        | 133,191                                       |
| 13       |  |   |                         |               |                |   |
| 14       | Equity Component Carry Charges                                 | 761,849   | 419                     | 52,913        | 205,203        | 914,139                                       |
| 15       |  |   |                         |               |                |   |
| 16       | Tracy Combined Cycle   | 3,690,281   | 407                     | 36,061        |                | 3,654,220                                     |
| 17       |  |   |                         |               |                |   |
| 18       | Tracy Units 1 & 2 Net Book Value                               | 2,298,560   | 108                     | 40            | 24,708         | 2,323,228                                     |
| 19       |  |   |                         |               |                |   |
| 20       | Emma/Blackhawk Credits   | 78,434  | 407                     | 9,805         |                | 68,629  |
| 21       |  |   |                         |               |                |   |
| 22       | Energy Efficiency/Renewable Programs                           | 5,572,984   | 182,440,444             |               | 1,590,233      | 7,163,217                                     |
| 23       |  |   |                         |               |                |   |
| 24       | Temporary Renewable Energy Program                             | 4,643,892   |                         |               | 1,101,846      | 5,745,738                                     |
| 25       |  |   |                         |               |                |   |
| 26       | PUCN Disallowed Costs  | 5,044,414   | various                 | 69,646        |                | 4,974,768                                     |
| 27       |  |   |                         |               |                |   |
| 28       |  |   |                         |               |                |   |
| 29       |  |   |                         |               |                |   |
| 30       |  |   |                         |               |                |   |
| 31       |  |   |                         |               |                |   |
| 32       |  |   |                         |               |                |   |
| 33       |  |   |                         |               |                |   |
| 34       |  |   |                         |               |                |   |
| 35       |  |   |                         |               |                |   |
| 36       |  |   |                         |               |                |   |
| 37       |  |   |                         |               |                |   |
| 38       |  |   |                         |               |                |   |
| 39       |  |   |                         |               |                |   |
| 40       |  |   |                         |               |                |   |
| 41       | TOTAL  | 287,309,691   |                         | 2,611,881     | 3,204,389      | 287,902,199                                   |

|  |   |                                       |                                  |
|--|---|---------------------------------------|----------------------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>2018/Q1 |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       |                                  |
| FOOTNOTE DATA                                |   |                                       |                                  |

**Schedule Page: 278 Line No.: 1 Column: a**

**Regulatory Dockets and Amortization periods:**

| Line No. | Description                          | PUCN<br>Docket Numbers | Amortization Period |
|----------|--------------------------------------|------------------------|---------------------|
| 2        | Deferred Tax Unamortized ITC         | Various                | Various             |
| 4        | Regulatory Deferred Income Taxes     | Various                | Various             |
| 6        | Excess Deferred Taxes - Non Property | 18-02011/18-02012      |                     |
| 8        | Gain on Property Sales               | 16-06006               | 01/2017 - 12/2019   |
| 10       | Net Energy Metering                  | 16-06006               | 01/2017 - 12/2019   |
| 12       | Risk Management                      | Various                | Various             |
| 14       | Equity Component Carry Charges       | Various                | Various             |
| 16       | Tracy Combined Cycle                 | 10-06001               | 01/2011 - 07/2043   |
| 18       | Tracy Units 1 & 2 Net Book Value     | 13-06002               | *                   |
| 20       | Emma/Blackhawk Credits               | 16-06006               | 01/2017 - 12/2019   |
| 22       | Energy Efficiency/Renewable Programs | 17-03002               | Various             |
| 24       | Temporary Renewable Energy Program   | 17-03002               | 10/2017 - 09/2018   |
| 26       | PUCN Disallowed Costs                | 16-06006               | Various             |

\* Charges currently being deferred. Amortization period will be determined in the next Nevada jurisdictional regulatory rate review.

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**ELECTRIC OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

| Line No. | Title of Account<br>(a)                                     | Operating Revenues Year to Date Quarterly/Annual<br>(b) | Operating Revenues Previous year (no Quarterly)<br>(c) |
|----------|---|---|--|
| 1        | Sales of Electricity  |   |  |
| 2        | (440) Residential Sales                                     | 70,030,068  |  |
| 3        | (442) Commercial and Industrial Sales                       |   |  |
| 4        | Small (or Comm.) (See Instr. 4)                             | 60,128,015  |  |
| 5        | Large (or Ind.) (See Instr. 4)                              | 41,946,197  |  |
| 6        | (444) Public Street and Highway Lighting                    | 1,111,142   |  |
| 7        | (445) Other Sales to Public Authorities                     |   |  |
| 8        | (446) Sales to Railroads and Railways                       |   |  |
| 9        | (448) Interdepartmental Sales                               |   |  |
| 10       | TOTAL Sales to Ultimate Consumers                           | 173,215,422   |  |
| 11       | (447) Sales for Resale                                      | 8,466,028   |  |
| 12       | TOTAL Sales of Electricity                                  | 181,681,450   |  |
| 13       | (Less) (449.1) Provision for Rate Refunds                   | 83,046  |  |
| 14       | TOTAL Revenues Net of Prov. for Refunds                     | 181,598,404   |  |
| 15       | Other Operating Revenues                                    |   |  |
| 16       | (450) Forfeited Discounts                                   | 154,062   |  |
| 17       | (451) Miscellaneous Service Revenues                        | 303,369   |  |
| 18       | (453) Sales of Water and Water Power                        |   |  |
| 19       | (454) Rent from Electric Property                           | 503,106   |  |
| 20       | (455) Interdepartmental Rents                               |   |  |
| 21       | (456) Other Electric Revenues                               | 868,443   |  |
| 22       | (456.1) Revenues from Transmission of Electricity of Others | 4,798,908   |  |
| 23       | (457.1) Regional Control Service Revenues                   |   |  |
| 24       | (457.2) Miscellaneous Revenues                              |   |  |
| 25       |   |   |  |
| 26       | TOTAL Other Operating Revenues                              | 6,627,888   |  |
| 27       | TOTAL Electric Operating Revenues                           | 188,226,292   |  |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**ELECTRIC OPERATING REVENUES (Account 400)**

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

| MEGAWATT HOURS SOLD                  |  | AVG.NO. CUSTOMERS PER MONTH        |                                     | Line No. |
|--------------------------------------|--|------------------------------------|-------------------------------------|----------|
| Year to Date Quarterly/Annual<br>(d) | Amount Previous year (no Quarterly)<br>(e) | Current Year (no Quarterly)<br>(f) | Previous Year (no Quarterly)<br>(g) |          |
|                                      |  |                                    |                                     | 1        |
| 612,631                              |  |                                    |                                     | 2        |
|                                      |  |                                    |                                     | 3        |
| 697,318                              |  |                                    |                                     | 4        |
| 1,179,536                            |  |                                    |                                     | 5        |
| 3,999                                |  |                                    |                                     | 6        |
|                                      |  |                                    |                                     | 7        |
|                                      |  |                                    |                                     | 8        |
|                                      |  |                                    |                                     | 9        |
| 2,493,484                            |  |                                    |                                     | 10       |
| 170,826                              |  |                                    |                                     | 11       |
| 2,664,310                            |  |                                    |                                     | 12       |
|                                      |  |                                    |                                     | 13       |
| 2,664,310                            |  |                                    |                                     | 14       |

Line 12, column (b) includes \$ -2,918,356 of unbilled revenues.

Line 12, column (d) includes -37,934 MWH relating to unbilled revenues

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| FOOTNOTE DATA                                |   |                                       |                       |

**Schedule Page: 300 Line No.: 6 Column: b**

|                         |                 |
|-------------------------|-----------------|
| <u>Unmetered Sales:</u> | <u>Revenue:</u> |
| 444 Street Lights       | \$1,111,142     |

**Schedule Page: 300 Line No.: 6 Column: d**

|                         |             |
|-------------------------|-------------|
| <u>Unmetered Sales:</u> | <u>MWH:</u> |
| 444 Street Lights       | 3,999       |

**Schedule Page: 300 Line No.: 17 Column: b**

|   |                  |
|---|------------------|
| <u>Description:</u>                               | <u>Amount</u>    |
| Misc. Service Revenue - Service Charges           | \$224,318        |
| Remaining Other Revenue Under \$250,000 Threshold | 79,051           |
| Total   | <u>\$303,369</u> |

**Schedule Page: 300 Line No.: 21 Column: b**

|  |                  |
|--|------------------|
| <u>Description:</u>                                      | <u>Amount</u>    |
| Other Electric Revenue – CIAC Amortization and Gross-Ups | \$586,766        |
| Other Electric Revenue – CalPeco TSA                     | 106,580          |
| DOS Impact Fee and Amort of Impact Fee                   | 177,134          |
| Remaining Other Revenue Under \$250,000 Threshold        | (2,037)          |
| Total  | <u>\$868,443</u> |

|   |  |   |  |                                       |   |
|---|--|---|--|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |  | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
| ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES  |  |   |  |                                       |   |
| Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period. |  |   |  |                                       |   |
| Line No.  | Account<br>(a)   | Year to Date<br>Quarter<br>(b)  |  |                                       |   |
| 1   | 1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES                        |   |  |                                       |   |
| 2   | Steam Power Generation - Operation (500-509)                         | 4,509,657   |  |                                       |   |
| 3   | Steam Power Generation - Maintenance (510-515)                       | 1,303,571   |  |                                       |   |
| 4   | Total Power Production Expenses - Steam Power                        | 5,813,228   |  |                                       |   |
| 5   | Nuclear Power Generation - Operation (517-525)                       |   |  |                                       |   |
| 6   | Nuclear Power Generation - Maintenance (528-532)                     |   |  |                                       |   |
| 7   | Total Power Production Expenses - Nuclear Power                      |   |  |                                       |   |
| 8   | Hydraulic Power Generation - Operation (535-540.1)                   |   |  |                                       |   |
| 9   | Hydraulic Power Generation - Maintenance (541-545.1)                 |   |  |                                       |   |
| 10  | Total Power Production Expenses - Hydraulic Power                    |   |  |                                       |   |
| 11  | Other Power Generation - Operation (546-550.1)                       | 24,380,993  |  |                                       |   |
| 12  | Other Power Generation - Maintenance (551-554.1)                     | 949,174   |  |                                       |   |
| 13  | Total Power Production Expenses - Other Power                        | 25,330,167  |  |                                       |   |
| 14  | Other Power Supply Expenses  |   |  |                                       |   |
| 15  | Purchased Power (555)  | 43,749,253  |  |                                       |   |
| 16  | System Control and Load Dispatching (556)                            |   |  |                                       |   |
| 17  | Other Expenses (557)   | 15,349,324  |  |                                       |   |
| 18  | Total Other Power Supply Expenses (line 15-17)                       | 59,098,577  |  |                                       |   |
| 19  | Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18) | 90,241,972  |  |                                       |   |
| 20  | 2. TRANSMISSION EXPENSES   |   |  |                                       |   |
| 21  | Transmission Operation Expenses                                      |   |  |                                       |   |
| 22  | (560) Operation Supervision and Engineering                          | 104,523   |  |                                       |   |
| 23  |  |   |  |                                       |   |
| 24  | (561.1) Load Dispatch-Reliability                                    |   |  |                                       |   |
| 25  | (561.2) Load Dispatch-Monitor and Operate Transmission System        | 692,219   |  |                                       |   |
| 26  | (561.3) Load Dispatch-Transmission Service and Scheduling            | 117,897   |  |                                       |   |
| 27  | (561.4) Scheduling, System Control and Dispatch Services             |   |  |                                       |   |
| 28  | (561.5) Reliability, Planning and Standards Development              |   |  |                                       |   |
| 29  | (561.6) Transmission Service Studies                                 |   |  |                                       |   |
| 30  | (561.7) Generation Interconnection Studies                           |   |  |                                       |   |
| 31  | (561.8) Reliability, Planning and Standards Development Services     | 197,110   |  |                                       |   |
| 32  | (562) Station Expenses   | 86,119  |  |                                       |   |
| 33  | (563) Overhead Line Expenses   | 93,223  |  |                                       |   |
| 34  | (564) Underground Line Expenses                                      |   |  |                                       |   |
| 35  | (565) Transmission of Electricity by Others                          | 50,103  |  |                                       |   |
| 36  | (566) Miscellaneous Transmission Expenses                            | 580,761   |  |                                       |   |
| 37  | (567) Rents  | 1,413,005   |  |                                       |   |
| 38  | (567.1) Operation Supplies and Expenses (Non-Major)                  |   |  |                                       |   |

|   |  |   |  |                                       |   |
|---|--|---|--|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |  | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
| ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES  |  |   |  |                                       |   |
| Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period. |  |   |  |                                       |   |
| Line No.  | Account<br>(a)   | Year to Date<br>Quarter<br>(b)  |  |                                       |   |
| 39  | TOTAL Transmission Operation Expenses (Lines 22 - 38)              | 3,334,960   |  |                                       |   |
| 40  | Transmission Maintenance Expenses                                  |   |  |                                       |   |
| 41  | (568) Maintenance Supervision and Engineering                      |   |  |                                       |   |
| 42  | (569) Maintenance of Structures                                    |   |  |                                       |   |
| 43  | (569.1) Maintenance of Computer Hardware                           |   |  |                                       |   |
| 44  | (569.2) Maintenance of Computer Software                           |   |  |                                       |   |
| 45  | (569.3) Maintenance of Communication Equipment                     |   |  |                                       |   |
| 46  | (569.4) Maintenance of Miscellaneous Regional Transmission Plant   |   |  |                                       |   |
| 47  | (570) Maintenance of Station Equipment                             | 295,896   |  |                                       |   |
| 48  | (571) Maintenance Overhead Lines                                   | 277,325   |  |                                       |   |
| 49  | (572) Maintenance of Underground Lines                             |   |  |                                       |   |
| 50  | (573) Maintenance of Miscellaneous Transmission Plant              | 52  |  |                                       |   |
| 51  | (574) Maintenance of Transmission Plant                            |   |  |                                       |   |
| 52  | TOTAL Transmission Maintenance Expenses (Lines 41 - 51)            | 573,273   |  |                                       |   |
| 53  | Total Transmission Expenses (Lines 39 and 52)                      | 3,908,233   |  |                                       |   |
| 54  | 3. REGIONAL MARKET EXPENSES  |   |  |                                       |   |
| 55  | Regional Market Operation Expenses                                 |   |  |                                       |   |
| 56  | (575.1) Operation Supervision                                      |   |  |                                       |   |
| 57  | (575.2) Day-Ahead and Real-Time Market Facilitation                |   |  |                                       |   |
| 58  | (575.3) Transmission Rights Market Facilitation                    |   |  |                                       |   |
| 59  | (575.4) Capacity Market Facilitation                               |   |  |                                       |   |
| 60  | (575.5) Ancillary Services Market Facilitation                     |   |  |                                       |   |
| 61  | (575.6) Market Monitoring and Compliance                           |   |  |                                       |   |
| 62  | (575.7) Market Facilitation, Monitoring and Compliance Services    |   |  |                                       |   |
| 63  | Regional Market Operation Expenses (Lines 55 - 62)                 |   |  |                                       |   |
| 64  | Regional Market Maintenance Expenses                               |   |  |                                       |   |
| 65  | (576.1) Maintenance of Structures and Improvements                 |   |  |                                       |   |
| 66  | (576.2) Maintenance of Computer Hardware                           |   |  |                                       |   |
| 67  | (576.3) Maintenance of Computer Software                           |   |  |                                       |   |
| 68  | (576.4) Maintenance of Communication Equipment                     |   |  |                                       |   |
| 69  | (576.5) Maintenance of Miscellaneous Market Operation Plant        |   |  |                                       |   |
| 70  | Regional Market Maintenance Expenses (Lines 65-69)                 |   |  |                                       |   |
| 71  | TOTAL Regional Control and Market Operation Expenses (Lines 63,70) |   |  |                                       |   |
| 72  | 4. DISTRIBUTION EXPENSES   |   |  |                                       |   |
| 73  | Distribution Operation Expenses (580-589)                          | 4,724,465   |  |                                       |   |
| 74  | Distribution Maintenance Expenses (590-598)                        | 1,809,017   |  |                                       |   |
| 75  | Total Distribution Expenses (Lines 73 and 74)                      | 6,533,482   |  |                                       |   |
|   |  |   |  |                                       |   |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES**

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

| Line No. | Account<br>(a)   | Year to Date<br>Quarter<br>(b) |
|----------|--|--------------------------------|
| 1        | (901-905) Customer Accounts Expenses                                 | 2,176,754                      |
| 2        | (907-910) Customer Service and Information Expenses                  | 2,897,479                      |
| 3        | (911-917) Sales Expenses   | 89,970                         |
| 4        | 8. ADMINISTRATIVE AND GENERAL EXPENSES                               |                                |
| 5        | Operations   |                                |
| 6        | 920 Administrative and General Salaries                              | 2,808,208                      |
| 7        | 921 Office Supplies and Expenses                                     | 1,435,302                      |
| 8        | (Less) 922 Administrative Expenses Transferred-Credit                | 742,996                        |
| 9        | 923 Outside Services Employed  | 1,327,068                      |
| 10       | 924 Property Insurance   | 116,718                        |
| 11       | 925 Injuries and Damages   | 638,275                        |
| 12       | 926 Employee Pensions and Benefits                                   | 2,061,654                      |
| 13       | 927 Franchise Requirements   |                                |
| 14       | 928 Regulatory Commission Expenses                                   | 994,552                        |
| 15       | (Less) 929 Duplicate Charges-Credit                                  | 194,152                        |
| 16       | 930.1 General Advertising Expenses                                   | 11,628                         |
| 17       | 930.2 Miscellaneous General Expenses                                 | 424,832                        |
| 18       | 931 Rents  | 31,717                         |
| 19       | TOTAL Operation (Total of lines 6 thru 18)                           | 8,912,806                      |
| 20       | Maintenance  |                                |
| 21       | 935 Maintenance of General Plant                                     | 527,043                        |
| 22       | TOTAL Administrative and General Expenses (Total of lines 19 and 21) | 9,439,849                      |

| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |   | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|---|--|---|---|---------------------------------------|---|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)<br>(Including transactions referred to as 'wheeling')  |  |   |   |                                       |   |
| <p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> |  |   |   |                                       |   |
| Line No.  | Payment By<br>(Company of Public Authority)<br>(Footnote Affiliation)<br>(a) | Energy Received From<br>(Company of Public Authority)<br>(Footnote Affiliation)<br>(b)                                | Energy Delivered To<br>(Company of Public Authority)<br>(Footnote Affiliation)<br>(c) | Statistical Classification<br>(d)     |   |
| 1   | American Renewable Power-Loyalton  | ARP-Loyalton  | CAISO   | LFP                                   |   |
| 2   | Avangrid Renewables LLC dba Iberdrola  | Various   | CAISO   | NF                                    |   |
| 3   | Avangrid Renewables LLC dba Iberdrola  | Various   | CAISO   | NF                                    |   |
| 4   | Avista Water and Power   | Avista Energy   | CAISO   | NF                                    |   |
| 5   | Avista Water and Power   | CAISO   | Avista Energy   | NF                                    |   |
| 6   | Brookfield Energy Marketing  | Northwestern Energy   | CAISO   | SFP                                   |   |
| 7   | Brookfield Energy Marketing  | NV Energy Company   | CAISO   | NF                                    |   |
| 8   | Coral Power LLC  | TS Power Plant  | Grant County Power District   | NF                                    |   |
| 9   | Morgan Stanley Capital Group Inc.  | Various   | CAISO   | SFP                                   |   |
| 10  | Morgan Stanley Capital Group Inc.  | Various   | CAISO   | SFP                                   |   |
| 11  | Morgan Stanley Capital Group Inc.  | Various   | CAISO   | NF                                    |   |
| 12  | Morgan Stanley Capital Group Inc.  | Various   | CAISO   | NF                                    |   |
| 13  | Morgan Stanley Capital Group Inc.  | Various   | CAISO   | NF                                    |   |
| 14  | Morgan Stanley Capital Group Inc.  | Various   | CAISO   | NF                                    |   |
| 15  | Morgan Stanley Capital Group Inc.  | Unknown   | Unknown   | NF                                    |   |
| 16  | Morgan Stanley Capital Group Inc.  | Various   | Various   | AD                                    |   |
| 17  | Ormat Technologies   | Various   | Los Angeles Dept of Water & Power   | NF                                    |   |
| 18  | Ormat Technologies   | Various   | Various   | AD                                    |   |
| 19  | Pacific Gas & Electric Company-Utility                                       | CAISO   | CAISO   | NF                                    |   |
| 20  | Patua Project LLC  | Patua   | Sacramento Municipal Utility Dist   | LFP                                   |   |
| 21  | Plumas Sierra Rural Electric Cooperative                                     | Unknown   | Plumas Sierra Rural Electric CoOp   | SFP                                   |   |
| 22  | Plumas Sierra Rural Electric Cooperative                                     | PacifiCorp East   | Plumas Sierra Rural Electric CoOp   | NF                                    |   |
| 23  | Plumas Sierra Rural Electric Cooperative                                     | PacifiCorp East   | Various   | NF                                    |   |
| 24  | Powerex  | British Columbia Hydro Authority  | CAISO   | NF                                    |   |
| 25  | Powerex  | British Columbia Hydro Authority  | CAISO   | NF                                    |   |
| 26  | Tenaska Power Services   | Arizona Public Service  | CAISO   | NF                                    |   |
| 27  | Transalta Energy Marketing   | Various   | CAISO   | NF                                    |   |
| 28  | Transalta Energy Marketing   | Grant County Power District   | CAISO   | NF                                    |   |
| 29  | Various Customers  | Unknown   | Unknown   | OS                                    |   |
| 30  | Barrick GoldStrike   | Shell Energy North America  | Barrick GoldStrike  | FNO                                   |   |
| 31  | Bonneville - Hamey   | Bonneville Power Administration   | Hamey Electric  | FNO                                   |   |
| 32  | Bonneville - Wells Rural Electric  | Bonneville Power Administration   | Wells Rural Electric  | FNO                                   |   |
| 33  | Caesars Entertainment North  | Various   | Caesars Entertainment   | FNO                                   |   |
| 34  | City of Fallon   | Utah Associated Municipal Power S   | City of Fallon  | FNO                                   |   |
|   | <b>TOTAL</b>   |   |   |                                       |   |

| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |   | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|---|--|---|---|---------------------------------------|---|
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)<br>(Including transactions referred to as 'wheeling')  |  |   |   |                                       |   |
| <p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> |  |   |   |                                       |   |
| Line No.  | Payment By<br>(Company of Public Authority)<br>(Footnote Affiliation)<br>(a) | Energy Received From<br>(Company of Public Authority)<br>(Footnote Affiliation)<br>(b)                                | Energy Delivered To<br>(Company of Public Authority)<br>(Footnote Affiliation)<br>(c) | Statistical Classification<br>(d)     |   |
| 1   | Truckee Donner Public Utility District                                       | Northern California Power Agency  | Truckee Donner PUD  | FNO                                   |   |
| 2   | Mt. Wheeler Power NITS   | Deseret Generation & Transmission   | Mt. Wheeler Power   | FNO                                   |   |
| 3   | Switch-North   | Various   | Switch-North  | FNO                                   |   |
| 4   |  |   |   |                                       |   |
| 5   |  |   |   |                                       |   |
| 6   |  |   |   |                                       |   |
| 7   |  |   |   |                                       |   |
| 8   |  |   |   |                                       |   |
| 9   |  |   |   |                                       |   |
| 10  |  |   |   |                                       |   |
| 11  |  |   |   |                                       |   |
| 12  |  |   |   |                                       |   |
| 13  |  |   |   |                                       |   |
| 14  |  |   |   |                                       |   |
| 15  |  |   |   |                                       |   |
| 16  |  |   |   |                                       |   |
| 17  |  |   |   |                                       |   |
| 18  |  |   |   |                                       |   |
| 19  |  |   |   |                                       |   |
| 20  |  |   |   |                                       |   |
| 21  |  |   |   |                                       |   |
| 22  |  |   |   |                                       |   |
| 23  |  |   |   |                                       |   |
| 24  |  |   |   |                                       |   |
| 25  |  |   |   |                                       |   |
| 26  |  |   |   |                                       |   |
| 27  |  |   |   |                                       |   |
| 28  |  |   |   |                                       |   |
| 29  |  |   |   |                                       |   |
| 30  |  |   |   |                                       |   |
| 31  |  |   |   |                                       |   |
| 32  |  |   |   |                                       |   |
| 33  |  |   |   |                                       |   |
| 34  |  |   |   |                                       |   |
| <b>TOTAL</b>  |  |   |   |                                       |   |

|   |   |                                       |   |
|---|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)<br>(Including transactions referred to as 'wheeling')   |   |                                       |   |
| <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> |   |                                       |   |

| FERC Rate Schedule of Tariff Number (e) | Point of Receipt (Substation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY          |                              | Line No. |
|---|--|---|-------------------------|-----------------------------|------------------------------|----------|
|   |  |   |                         | MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) |          |
| V1, 1,2,3,7                             | Loyalton63   | Summit120   |                         | 18                          | 18                           | 1        |
| V1-1,2,8                                | Hilltop345   | Summit120   |                         | 394                         | 394                          | 2        |
| V1-1,2,8                                | M345   | Summit120   |                         | 40                          | 40                           | 3        |
| V1-1,2,8                                | M345   | Summit120   |                         | 5                           | 5                            | 4        |
| V1-1,2,8                                | Summit120  | M345  |                         | 40                          | 40                           | 5        |
| V1, 1,2,3,7                             | M345   | Summit120   |                         | 120                         | 120                          | 6        |
| V1-1,2,8                                | M345   | Summit120   |                         | 10                          | 10                           | 7        |
| V1-1,2,8                                | Northsys   | M345  |                         | 120                         | 120                          | 8        |
| V1, 1,2,3,7                             | M345   | Silverpeak55  |                         | 816                         | 816                          | 9        |
| V1, 1,2,3,7                             | M345   | Summit120   |                         | 3,960                       | 3,960                        | 10       |
| V1-1,2,8                                | M345   | Summit120   |                         | 5,619                       | 5,619                        | 11       |
| V1-1,2,8                                | Gon.Pav  | Summit120   |                         | 27                          | 27                           | 12       |
| V1-1,2,8                                | Mead230  | Summit120   |                         | 55                          | 55                           | 13       |
| V1-1,2,8                                | RedButte   | Summit120   |                         | 27                          | 27                           | 14       |
| V1-1,2,8                                | Summit120  | Gon.Pav   |                         | 5                           | 5                            | 15       |
| V1-1,2,7,8                              | Various  | Various   |                         |                             |                              | 16       |
| V1-1,2,8                                | Northsys   | Gon.IPP   |                         | 96                          | 96                           | 17       |
| V1-1,2,7,8                              | Various  | Various   |                         |                             |                              | 18       |
| V1-1,2,8                                | Northsys   | Summit120   |                         | 10                          | 10                           | 19       |
| V1, 1,2,3,7                             | Northsys   | Hilltop345  |                         | 129,540                     | 129,540                      | 20       |
| V1, 1,2,3,7                             | M345   | Marble60  |                         | 6,477                       | 6,477                        | 21       |
| V1-1,2,8                                | Gon.Pav  | Marble60  |                         | 164                         | 164                          | 22       |
| V1-1,2,8                                | Gon.Pav  | Northsys  |                         | 8                           | 8                            | 23       |
| V1-1,2,8                                | Gon.Pav  | Hilltop345  |                         | 398                         | 398                          | 24       |
| V1-1,2,8                                | M345   | Hilltop345  |                         | 474                         | 474                          | 25       |
| V1-1,2,8                                | Mead230  | Summit120   |                         | 50                          | 50                           | 26       |
| V1-1,2,8                                | Mead230  | Summit120   |                         | 22                          | 22                           | 27       |
| V1-1,2,8                                | M345   | Summit120   |                         | 4                           | 4                            | 28       |
| V1-1A                                   | Various  | Various   |                         |                             |                              | 29       |
| V1                                      | M345   | Barrick   | 508                     |                             |                              | 30       |
| V1                                      | Hilltop345   | Northsys  | 13                      |                             |                              | 31       |
| V1                                      | Hilltop345   | Northsys  | 234                     |                             |                              | 32       |
| V1                                      | M345   | Northsys  | 15                      |                             |                              | 33       |
| V1                                      | Gonder.Pav   | Fallon  | 37                      |                             |                              | 34       |
|   |  |   | 926                     | 148,499                     | 148,499                      |          |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)**  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

| FERC Rate<br>Schedule of<br>Tariff Number<br>(e) | Point of Receipt<br>(Substation or Other<br>Designation)<br>(f) | Point of Delivery<br>(Substation or Other<br>Designation)<br>(g) | Billing<br>Demand<br>(MW)<br>(h) | TRANSFER OF ENERGY                |                                    | Line<br>No. |
|--|---|--|----------------------------------|-----------------------------------|------------------------------------|-------------|
|  |   |  |                                  | MegaWatt Hours<br>Received<br>(i) | MegaWatt Hours<br>Delivered<br>(j) |             |
| V1   | Gon.IPP   | Truckee Donner   | 83                               |                                   |                                    | 1           |
| V1   | Gonder.Pav  | Mt. Wheeler  | 29                               |                                   |                                    | 2           |
| V1   | M345  | Northsys   | 7                                |                                   |                                    | 3           |
|  |   |  |                                  |                                   |                                    | 4           |
|  |   |  |                                  |                                   |                                    | 5           |
|  |   |  |                                  |                                   |                                    | 6           |
|  |   |  |                                  |                                   |                                    | 7           |
|  |   |  |                                  |                                   |                                    | 8           |
|  |   |  |                                  |                                   |                                    | 9           |
|  |   |  |                                  |                                   |                                    | 10          |
|  |   |  |                                  |                                   |                                    | 11          |
|  |   |  |                                  |                                   |                                    | 12          |
|  |   |  |                                  |                                   |                                    | 13          |
|  |   |  |                                  |                                   |                                    | 14          |
|  |   |  |                                  |                                   |                                    | 15          |
|  |   |  |                                  |                                   |                                    | 16          |
|  |   |  |                                  |                                   |                                    | 17          |
|  |   |  |                                  |                                   |                                    | 18          |
|  |   |  |                                  |                                   |                                    | 19          |
|  |   |  |                                  |                                   |                                    | 20          |
|  |   |  |                                  |                                   |                                    | 21          |
|  |   |  |                                  |                                   |                                    | 22          |
|  |   |  |                                  |                                   |                                    | 23          |
|  |   |  |                                  |                                   |                                    | 24          |
|  |   |  |                                  |                                   |                                    | 25          |
|  |   |  |                                  |                                   |                                    | 26          |
|  |   |  |                                  |                                   |                                    | 27          |
|  |   |  |                                  |                                   |                                    | 28          |
|  |   |  |                                  |                                   |                                    | 29          |
|  |   |  |                                  |                                   |                                    | 30          |
|  |   |  |                                  |                                   |                                    | 31          |
|  |   |  |                                  |                                   |                                    | 32          |
|  |   |  |                                  |                                   |                                    | 33          |
|  |   |  |                                  |                                   |                                    | 34          |
|  |   |  | 926                              | 148,499                           | 148,499                            |             |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS |                               |                                |                                       |             |
|---|-------------------------------|--------------------------------|---------------------------------------|-------------|
| Demand Charges<br>(\$)<br>(k)                       | Energy Charges<br>(\$)<br>(l) | (Other Charges)<br>(\$)<br>(m) | Total Revenues (\$)<br>(k+l+m)<br>(n) | Line<br>No. |
|   | 47,700                        |                                | 47,700                                | 1           |
|   | 2,403                         | 324                            | 2,726                                 | 2           |
|   | 150                           | 21                             | 171                                   | 3           |
|   | 26                            | 4                              | 30                                    | 4           |
|   | 200                           | 27                             | 227                                   | 5           |
|   | 500                           | 72                             | 572                                   | 6           |
|   | 63                            | 8                              | 71                                    | 7           |
|   | 750                           | 101                            | 851                                   | 8           |
|   | 3,230                         | 460                            | 3,690                                 | 9           |
|   | 15,930                        | 2,272                          | 18,202                                | 10          |
|   | 29,441                        | 4,039                          | 33,480                                | 11          |
|   | 169                           | 23                             | 191                                   | 12          |
|   | 206                           | 29                             | 235                                   | 13          |
|   | 169                           | 23                             | 191                                   | 14          |
|   | 31                            | 4                              | 35                                    | 15          |
|   | 385,473                       | 55,529                         | 441,001                               | 16          |
|   | 400                           | 57                             | 457                                   | 17          |
|   | 189,039                       | 27,487                         | 216,526                               | 18          |
|   | 63                            | 8                              | 71                                    | 19          |
|   | 476,400                       | 84,150                         | 560,550                               | 20          |
|   | 23,850                        | 3,465                          | 27,315                                | 21          |
|   | 905                           | 123                            | 1,028                                 | 22          |
|   | 35                            | 5                              | 40                                    | 23          |
|   | 1,615                         | 226                            | 1,841                                 | 24          |
|   | 1,778                         | 251                            | 2,029                                 | 25          |
|   | 313                           | 42                             | 355                                   | 26          |
|   | 138                           | 18                             | 156                                   | 27          |
|   | 25                            | 3                              | 28                                    | 28          |
|   |                               | 3,744                          | 3,744                                 | 29          |
|   | 1,393,283                     | 387,705                        | 1,780,988                             | 30          |
|   | 38,656                        | 9,890                          | 48,545                                | 31          |
|   | 642,510                       | 164,651                        | 807,161                               | 32          |
|   | 58,316                        | 14,919                         | 73,235                                | 33          |
|   | 101,670                       | 51,291                         | 152,961                               | 34          |
| 0   | 3,762,230                     | 1,036,683                      | 4,798,908                             |             |

|   |   |                                       |   |
|---|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)<br>(Including transactions referred to as 'wheeling')  |   |                                       |   |
| <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |   |                                       |   |

| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS |                               |                                |                                       |             |
|---|-------------------------------|--------------------------------|---------------------------------------|-------------|
| Demand Charges<br>(\$)<br>(k)                       | Energy Charges<br>(\$)<br>(l) | (Other Charges)<br>(\$)<br>(m) | Total Revenues (\$)<br>(k+l+m)<br>(n) | Line<br>No. |
|   | 78,997                        | 157,091                        | 236,088                               | 1           |
|   | 19,883                        | 5,090                          | 24,973                                | 2           |
|   | 247,913                       | 63,531                         | 311,444                               | 3           |
|   |                               |                                |                                       | 4           |
|   |                               |                                |                                       | 5           |
|   |                               |                                |                                       | 6           |
|   |                               |                                |                                       | 7           |
|   |                               |                                |                                       | 8           |
|   |                               |                                |                                       | 9           |
|   |                               |                                |                                       | 10          |
|   |                               |                                |                                       | 11          |
|   |                               |                                |                                       | 12          |
|   |                               |                                |                                       | 13          |
|   |                               |                                |                                       | 14          |
|   |                               |                                |                                       | 15          |
|   |                               |                                |                                       | 16          |
|   |                               |                                |                                       | 17          |
|   |                               |                                |                                       | 18          |
|   |                               |                                |                                       | 19          |
|   |                               |                                |                                       | 20          |
|   |                               |                                |                                       | 21          |
|   |                               |                                |                                       | 22          |
|   |                               |                                |                                       | 23          |
|   |                               |                                |                                       | 24          |
|   |                               |                                |                                       | 25          |
|   |                               |                                |                                       | 26          |
|   |                               |                                |                                       | 27          |
|   |                               |                                |                                       | 28          |
|   |                               |                                |                                       | 29          |
|   |                               |                                |                                       | 30          |
|   |                               |                                |                                       | 31          |
|   |                               |                                |                                       | 32          |
|   |                               |                                |                                       | 33          |
|   |                               |                                |                                       | 34          |
| 0   | 3,762,230                     | 1,036,683                      | 4,798,908                             |             |

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| FOOTNOTE DATA                                |   |                                       |                       |

**Schedule Page: 328 Line No.: 1 Column: c**

This footnote applies to all occurrences of "CAISO" on pages 328-330. Complete name is California Independent System Operator Corporation.

**Schedule Page: 328 Line No.: 1 Column: l**

Transmission service request deferral deposit to April 1, 2018.

**Schedule Page: 328 Line No.: 2 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 3 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 4 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 5 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 6 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 7 Column: b**

NV Energy Company is Sierra Pacific Power Company's parent company

**Schedule Page: 328 Line No.: 7 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 8 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 9 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 10 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 11 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 12 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 13 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 14 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 15 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 16 Column: m**

Pursuant to Nevada Commission an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage. Ancillary service provided.

**Schedule Page: 328 Line No.: 17 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 18 Column: m**

Pursuant to Nevada Commission an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage. Ancillary service provided.

**Schedule Page: 328 Line No.: 19 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 20 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 21 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 22 Column: b**

This footnote applies to all occurrences of PacifiCorp on page 328-330. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.

**Schedule Page: 328 Line No.: 22 Column: m**

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| FOOTNOTE DATA                                |   |                                       |                       |

Ancillary service provided.

**Schedule Page: 328 Line No.: 23 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 24 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 25 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 26 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 27 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 28 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 29 Column: m**

Schedule 1A transactions due to participation in CAISO Energy Imbalance Market.

**Schedule Page: 328 Line No.: 30 Column: a**

Barrick Goldstrike transmission contract termination date is 10/30/2050.

**Schedule Page: 328 Line No.: 30 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 31 Column: a**

Bonneville Power Administration for Harney Electric contract termination date is 10/1/2028.

**Schedule Page: 328 Line No.: 31 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 32 Column: a**

Bonneville Power Administration for Wells Rural Electric Cooperative contract termination date is 1/1/2029.

**Schedule Page: 328 Line No.: 32 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 33 Column: a**

Caesars Entertainment transmission contract termination date is 12/31/2022.

**Schedule Page: 328 Line No.: 33 Column: m**

Ancillary service provided.

**Schedule Page: 328 Line No.: 34 Column: a**

City of Fallon transmission contract termination date is 2025.

**Schedule Page: 328 Line No.: 34 Column: m**

Ancillary service provided.

**Schedule Page: 328.1 Line No.: 1 Column: a**

Truckee Donner Public Utility District transmission contract termination date is 2027.

**Schedule Page: 328.1 Line No.: 1 Column: m**

Ancillary service provided.

**Schedule Page: 328.1 Line No.: 2 Column: a**

Mt. Wheeler Power transmission service contract termination 7/31/2022.

**Schedule Page: 328.1 Line No.: 2 Column: m**

Ancillary service provided.

**Schedule Page: 328.1 Line No.: 3 Column: a**

Switch transmission contract termination date is 6/30/2047.

**Schedule Page: 328.1 Line No.: 3 Column: m**

Ancillary service provided.

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | TRANSFER OF ENERGY          |                              | EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS |                         |                        |                                     |
|----------|---|--------------------------------|-----------------------------|------------------------------|--|-------------------------|------------------------|-------------------------------------|
|          |   |                                | Megawatt-hours Received (c) | Megawatt-hours Delivered (d) | Demand Charges (\$) (e)                            | Energy Charges (\$) (f) | Other Charges (\$) (g) | Total Cost of Transmission (\$) (h) |
| 1        | Bonneville Power Admin  | LFP                            |                             |                              |  |                         | 5,472                  | 5,472                               |
| 2        | Nevada Power Company  | OS                             |                             |                              |  |                         | 41,948                 | 41,948                              |
| 3        | Wells Rural Electric Co   | OS                             |                             |                              | 2,683  |                         |                        | 2,683                               |
| 4        |   |                                |                             |                              |  |                         |                        |                                     |
| 5        |   |                                |                             |                              |  |                         |                        |                                     |
| 6        |   |                                |                             |                              |  |                         |                        |                                     |
| 7        |   |                                |                             |                              |  |                         |                        |                                     |
| 8        |   |                                |                             |                              |  |                         |                        |                                     |
| 9        |   |                                |                             |                              |  |                         |                        |                                     |
| 10       |   |                                |                             |                              |  |                         |                        |                                     |
| 11       |   |                                |                             |                              |  |                         |                        |                                     |
| 12       |   |                                |                             |                              |  |                         |                        |                                     |
| 13       |   |                                |                             |                              |  |                         |                        |                                     |
| 14       |   |                                |                             |                              |  |                         |                        |                                     |
| 15       |   |                                |                             |                              |  |                         |                        |                                     |
| 16       |   |                                |                             |                              |  |                         |                        |                                     |
|          | TOTAL   |                                |                             |                              | 2,683  |                         | 47,420                 | 50,103                              |

|  |   |                                       |                       |
|--|---|---------------------------------------|-----------------------|
| Name of Respondent                           | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report |
| Sierra Pacific Power Company d/b/a NV Energy |   |                                       | 2018/Q1               |
| FOOTNOTE DATA                                |   |                                       |                       |

**Schedule Page: 332 Line No.: 1 Column: g**

O&M Charges

**Schedule Page: 332 Line No.: 2 Column: a**

Nevada Power is a wholly owned subsidiary of NV Energy Inc., which is Sierra Pacific Power Company's parent company.

**Schedule Page: 332 Line No.: 2 Column: g**

Allocated participant share of the California Independent System Operator Corporation's energy imbalance market grid management fees.



| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy   |              | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |  | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |             |
|--|--------------|---|--|---------------------------------------|---|-------------|
| MONTHLY PEAKS AND OUTPUT   |              |   |  |                                       |   |             |
| <p>(1) (1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non- integrated system. In quarter 1 report January, February, and March only. In quarter 2 report April, May, and June only. In quarter 3 report July, August, and September only.</p> <p>(2) Report on column (b) by month the system's output in Megawatt hours for each month.</p> <p>(3) Report on column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.</p> <p>(4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>(5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).</p> <p>(6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.</p> |              |   |  |                                       |   |             |
| NAME OF SYSTEM:  |              |   |  |                                       |   |             |
| Line No.   | Month<br>(a) | Total Monthly Energy<br>(MWH)<br>(b)  | Monthly Non-Requirements<br>Sales for Resale &<br>Associated Losses<br>(c) | MONTHLY PEAK                          |   |             |
|  |              |   |  | Megawatts (See Instr. 4)<br>(d)       | Day of Month<br>(e)                     | Hour<br>(f) |
| 1  | January      | 806,772   | 3,821  | 1,303                                 | 25                                      | 1900        |
| 2  | February     | 737,636   | 5,203  | 1,397                                 | 19                                      | 1900        |
| 3  | March        | 824,484   | 7,690  | 1,335                                 | 1                                       | 1900        |
| 4  | Total        | 2,368,892   | 16,714   | 4,035                                 |   |             |
| 5  | April        |   |  |                                       | 0                                       | 0           |
| 6  | May          |   |  |                                       | 0                                       | 0           |
| 7  | June         |   |  |                                       | 0                                       | 0           |
| 8  | Total        |   |  |                                       |   |             |
| 9  | July         |   |  |                                       | 0                                       | 0           |
| 10   | August       |   |  |                                       | 0                                       | 0           |
| 11   | September    |   |  |                                       | 0                                       | 0           |
| 12   | Total        |   |  |                                       |   |             |
|  |              |   |  |                                       |   |             |

|  |   |                                       |   |
|--|---|---------------------------------------|---|
| Name of Respondent<br>Sierra Pacific Power Company d/b/a NV Energy | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2018/Q1 |
|--|---|---------------------------------------|---|

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- (2) Report on Column (b) by month the transmission system's peak load.
- (3) Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- (4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

**NAME OF SYSTEM:**

| Line No. | Month<br>(a)            | Monthly Peak MW - Total<br>(b) | Day of Monthly Peak<br>(c) | Hour of Monthly Peak<br>(d) | Firm Network Service for Self<br>(e) | Firm Network Service for Others<br>(f) | Long-Term Firm Point-to-point Reservations<br>(g) | Other Long-Term Firm Service<br>(h) | Short-Term Firm Point-to-point Reservation<br>(i) | Other Service<br>(j) |
|----------|-------------------------|--------------------------------|----------------------------|-----------------------------|--------------------------------------|--|---|-------------------------------------|---|----------------------|
| 1        | January                 | 1,703                          | 25                         | 19                          | 1,303                                | 306                                    | 94  |                                     |   |                      |
| 2        | February                | 1,810                          | 19                         | 19                          | 1,397                                | 319                                    | 94  |                                     |   |                      |
| 3        | March                   | 1,750                          | 1                          | 19                          | 1,335                                | 310                                    | 105   |                                     |   |                      |
| 4        | Total for Quarter 1     |                                |                            |                             | 4,035                                | 935                                    | 293   |                                     |   |                      |
| 5        | April                   |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 6        | May                     |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 7        | June                    |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 8        | Total for Quarter 2     |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 9        | July                    |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 10       | August                  |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 11       | September               |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 12       | Total for Quarter 3     |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 13       | October                 |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 14       | November                |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 15       | December                |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 16       | Total for Quarter 4     |                                |                            |                             |                                      |  |   |                                     |   |                      |
| 17       | Total Year to Date/Year |                                |                            |                             | 4,035                                | 935                                    | 293   |                                     |   |                      |